THE

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PART IV.

Official Papers.

DRAFT

OF

A Regulation to make better provision for the constitution and administration of Municipalities in the Territories of Mysore.

Preamble.

WHEREAS it is expedient to make better provision for the constitution and administration of Municipalities in the Territories of Mysore, His Highness the Maharaja is pleased to enact as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

Section 1.—This Regulation may be cited "The Mysore Municipalities Regulation, 1884."

Local extent.

(2). It shall extend to the whole of the Territories of Mysore except the Town of Bangalore.

Commencement.

It shall come into force in every Municipality on such date as may be specified in the notifications mentioned in Section (4) ; Sub-Section (2) and in Section 5 : Provided that the Government shall have power by a Notification published in the official Gazette to exclude any Municipality from the operation of any of the provisions of this Regulation and from time to time to cancel or amend such Notification.

Definitions.

Section 2.—In this Regulation, unless there be something repugnant in the subject or context:—

"Municipality" means a local area constituted a Municipality under Chapter II, and "Municipal Board" means the Board established under Chapter III and having authority over that local area.

"Prescribed" means prescribed by rules made by the Government under this Regulation.

"Government" means the Government of His Highness the Maharaja of Mysore.

"District" includes the Sub-Division of a District for the time being administered by a Sub-Division Officer.

"Deputy Commissioner" includes the Officer in charge of the Sub-Division of a District.

"Amildar" includes a Deputy Amildar, and Taluk includes the Sub-Division of a Taluk for the time being in the charge of a Deputy Amildar.

"Inhabitant" means any person who shall have been ordinarily residing in any Municipality for a period of six months or upwards.

"Rate-payer" means any person who pays any of the taxes or rates mentioned in Section 37, Clauses (*a* and *b*), of this Regulation.

"Official year" means the period from the 31st March of one calendar year to the 31st March of the next calendar year.

"House" includes any hut, shop or ware-house.

"Land" includes fields, plantations and gardens.

"Horse" includes ponies and mules.

"Street" means any road, street, square, court, alley, or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, pyall, verandah, or other erection, or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto, and also the roadway over any public bridge or causeway.

"Building" means any house, hut, shed or roofed enclosure whether used for the purpose of human habitation or otherwise, and also any wall.

"Owner."

The word "Owner" shall mean the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the animal or thing, in connection with which the word is used, whether on his own account, or as agent, or trustee, for any other person, or who would so receive the rent if such land or premises were let to a tenant: Provided that no person receiving the rent of land or premises as agent for another person, shall be liable to make any outlay by this Regulation required to be made by the owner of such land or premises, in excess of the amount of the funds, or of the value of the produce, belonging to the owner, which he may have in his possession; nor shall he be subject to any penalty, if he can prove that he has made the outlay required to the extent of such funds.

Any word or expression which is defined in the "Mysore Land Revenue Regulation, 1884" and is not hereinbefore defined, shall be deemed to have the meaning given to it by that Regulation.

CHAPTER II.

CONSTITUTION OF MUNICIPALITIES.

Notification of intention to constitute Municipality.

Section 3.—The Government may, from time to time, by Notification in the official Gazette, declare its intention to constitute any town or group of towns, and any tract of country adjoining the same, a Municipality iunder this Regulation.

Notification constituting Municipality.

Section 4.—(1). Any inhabitant of a local area in respect of which a Notification has been published under Section 3 may, if he objects to the proposed constitution of the said local area as a Municipality, submit his objection in writing to the Secretary to the Government within two months from the publication of the Notification, and the Government shall take his objection into consideration.

(2). When two months from the publication of the Notification have expired, and the Government has considered the objections (if any) which have been submitted under Sub-Section (1), the Government may, by like Notification, constitute the local area a Municipality under this Regulation.

Special power in respect of existing Municipalities.

Section 5.—The Government may, by a Notification in the official Gazette, constitute any local area comprised in a Municipality established under any law or rule heretofore in force in the Territories of Mysore regarding the administration of Municipal affairs, whether the same be administered by a Municipal Board or not, a Municipality under this Regulation.

Abolition of Municipality.

Section 6.—The Government may, at any time, by a Notification in the official Gazette, cancel a Notification issued under Section 4, Sub-Section (2), or under Section 5 and abolish the Municipal Board having authority over the local area constituted a Municipality under the aforementioned Notification, and pass such orders as it thinks fit as to the disposal of the property theretofore vested in it.

CHAPTER III.

ORGANIZATION OF MUNICIPAL BOARDS.

Board to consist of appointed and elected members.

Section 7.—(1) There shall be established for each Municipality a Municipal Board having authority over that Municipality and consisting of—

(a) such *ex-officio* members, if any, not exceeding in number one-third of the Board as the Government may, from time to time, declare to be members in virtue of their office; and

(b) such other members as may be either appointed by the Government or elected by the rate-payers.

Power to Government to make rules regarding election.

Section 8.—(1). The Government may, by a Notification in the official Gazette, direct that the members of the Municipal Board of any Municipality other than the *ex-officio* memers referred to in Clause (a) of Section 7, shall be elective, and shall, for every Municipality in which a system of election is introduced, make rules for regulating their election. Such rules may provide for

(a) the division of the Municipality into wards, or of the inhabitants into classes, or both;

(b) the number of representatives proper for each ward or class;

(c) the qualifications of electors and of candidates for election;

(*d*) the registration of electors;

(*e*) the nomination of candidates, the time of election, and the mode of recording votes; and

(*f*) any other matters relating to the system of representation and of election for which it may seem expedient to provide.

(2). The Government may, from time to time, amend the rules made under this Section; but any amendment made under this Sub-Section shall not take effect until six months after it has been published in the official Gazette.

Disqualifications.

Section 9.—No person who is not an inhabitant of the Municipality shall be appointed or elected a member of the Municipal Board of any Municipality, and no person convicted of any non-bailable offence, or of well-known bad character shall be appointed or elected a member of any Municipal Board.

Term of office of member of Board.

Section 10.—(1). The term of office of an appointed or elected member of a Municipal Board shall, subject to the provisions of Sections 11, 12 and 13 of this Regulation, be three years.

(2). An outgoing appointed or elected member shall, if otherwise qualified, be again eligible for appointment or election.

Resignation of member of Board.

Section 11.—An appointed or elected member of a Municipal Board may resign by notifying in writing to the Government his intention to do so, and on his resignation being accepted by the Government, or on the expiry of two months from the date of his notifying his intention to resign, he shall be deemed to have vacated his office.

Removal of member.

Section 12.—The Government may, from time to time, remove any appointed or elected member of a Municipal Board who ceases to be an inhabitant of the Municipality, or refuses to act, or becomes incapable of acting, or is declared an insolvent, or is convicted of any such offence, or subjected by a criminal court to any such order, as implies, in the opinion of the Government, a defect of character which unfits him to be a member, or who, without sufficient excuse, neglects for more than three consecutive months to be present at the meetings of the Board.

Member to vacate an appointment to salaried office.

Section 13.—If any appointed or elected member of a Municipal Board is appointed to a salaried office under the Board, he shall forthwith cease to be a member:

Provided that if the Board allots a salary to its President or Vice-President, he shall not for that reason cease to be a member.

Filling of casual vacancies.

Section 14.—(1). When the place of an elected member of a Municipal Board becomes vacant by the resignation or removal of the member under Section 11 or Section 12, or by reason of his appointment to a salaried office under Section 13, or by his death, a new member shall be elected in manner prescribed to fill the place.

(2). When the place of an appointed member of a Municipal Board becomes vacant as aforesaid, the Government may, if it thinks fit, appoint a new member to fill the place.

(3). A person elected or appointed under this Section to fill a casual vacancy shall hold office until the person whose place he fills would regularly have gone out of office, and shall then go out of office, but shall be again eligible for election or appointment.

Incorporation of Municipal Board.

Section 15.—Every Municipal Board shall be a body corporate by the name of the Municipal Board of its Municipality, shall have perpetual succession and a common seal, with power, subject to the provisions of this Regulation, to acquire and hold property, both movable and immovable, and to transfer any property held by it, and to contract and to do all other things necessary for the purposes of its constitution, and may sue and be sued in its corporate name: Provided that a Board shall not transfer any immovable property except in pursuance of a resolution passed at a special meeting and approved by the Government.

Consequences of establishment of Municipal Board where Municipal Commissioners exist.

Section 16.—When a Municipal Board comes into existence under Section 15 for a Municipality constituted under this Regulation and that Municipality comprises within its limits a local area which is a Municipality under any law or rule or order heretofore in force in the Territories of Mysore regarding the administration of municipal affairs, the following consequences shall ensue:—

(1) such law, rule or order shall cease to have any effect in the said local area but not so as to render invalid any thing done in accordance therewith;

(2) the Municipal Commissioners appointed under such law or rule shall cease to hold office, or if the affairs of any such Municipality have been administered by an executive officer of the Government, such officer shall cease to administer the same within the said local area;

(3) all property vested in the said Municipal Commissioners or in the Government on account of any such local area shall vest in the said Municipal Board for the purposes of this Regulation, subject to all rights (if any) existing over, and all debts, liabilities and obligations (if any) affecting, that property;

(4) all debts and obligations incurred, whether on account of advances made by the Government or otherwise, all contracts entered into, all matters and things engaged to be done by, with, or for, the said Commissioners or the executive officer of the Government in respect of any such local area, shall be deemed to have been incurred, entered into, or engaged to be done by, with, or for, the said Municipal Board;

(5) all sums of money due to the said Commissioners or the executive officer of the Government in respect of the said local area, shall be deemed to be due to the said Municipal Board;

(6) all suits or other legal proceedings, civil or criminal, instituted, or which might, but for this Regulation coming into force within the said local area, have been instituted by or against the said Commissioners or the executive officer of the Government in respect of the said local area, may be continued or instituted by or against the said Municipal Board;

(7) all bye-laws or subsidiary rules, framed under the said law or rule, if any, in force and relating to any matters herein dealt with shall, so far as they are consistent with this Regulation, be deemed to have been framed thereunder.

President and Vice-President.

President and Vice-President.

Section 17.—In Municipalities comprising the Head-quarters of a District, the Deputy Commissioner of the District shall be the President and a member of the Municipal Board *ex-officio.*

In Municipalities comprising the Head-quarters of a Taluk not being the Head-quarters of a District, the Amildar shall be the President and a member of the Municipal Board *ex-officio.*

In other Municipalities the Government shall appoint a President of the Municipal Board from among the members of such Board.

Notwithstanding anything herein contained, the Government shall have power to appoint any member of a Municipal Board its President.

The Government may also appoint any member of a Municipal Board its Vice-President.

Election of President.

Section 18.—The Government may, in its discretion, suspend, from a day to be specified, the operation of the last preceding Section as regards any Municipal Board, and empower such Municipal Board to elect, at a special meeting, from among its members, a President or a Vice-President, or both; and, thereupon such Municipal Board shall elect a President, and may elect a Vice-President accordingly.

Term of Office of President and Vice-President and remuneration.

Section 19.—(1). The term of office of an elected or appointed President or Vice-President shall cease on the expiration of his term of office as a member of the Municipal Board for which he is elected, or appointed.

(2). An elected or appointed President or Vice-President shall be removable from office as such President or Vice-President for misconduct, neglect of, or incapacity, to perform, his duty, either by a resolution passed at a special meeting of the Board which elected him President or Vice-President, or if he was appointed President or Vice-President, by order of the Government.

(3). A President *ex-officio* shall not be entitled to any allowance in virtue of the office of the President.

But a Municipal Board may grant such allowance as it thinks fit to an appointed or elected President or a Vice-President subject to the general orders of the Government in this behalf.

Casual vacancies in office of President or Vice-President.

Section 20.—(1). If a President or Vice-President elected dies, ceases to be a member of the Board, resigns or is removed from his office or becomes incapable of acting, the Board shall, at a special meeting, elect another of its members to be President, and may elect, at a like meeting, another of its members Vice-President.

(2). If a President or Vice-President appointed by Government dies, ceases to be a member of the Board, resigns, or is removed from his office, or becomes incapable of acting, the Government shall appoint another President and may appoint another Vice-President.

(3). A person elected or appointed under this Section to fill a casual vacancy shall hold office until the person whose place he fills would regularly have gone out of office, and shall then go out of office, but may be again elected or appointed if otherwise qualified.

Notification of appointments, &c.

Section 21.—All elections, appointments and removals of Presidents, Vice-Presidents and members of Municipal Boards shall be notified in the official Gazette.

President, the executive officer.

Section 22.—(1). The President of every Municipal Board shall be the executive officer of the Board and shall carry into effect all resolutions passed by the Board in accordance with the provisions of this Regulation, and shall further, subject to general or special directions of the Board, exercise the powers conferred and duties imposed on such Board under this Regulation.

(2). The Vice-President of every Municipal Board shall exercise such of the powers and shall perform such of the duties of the President, as the President, from time to time, deputes to him.

Conduct of Business.

Time for holding meetings.

Section 23.—(1). Every Municipal Board shall keep an office where it shall meet for the transaction of business at least once in every month on such day as may, from time to time, be fixed by the rules made under Section 31.

(2). The President, or, in his absence, the Vice-President, if any, may, whenever he thinks fit, and shall, on a requisition made in writing by not less than one-third of the members of the Board, convene a meeting at any other time.

Ordinary and special meetings.

Section 24.—(1). A meeting of a Municipal Board shall be either ordinary or special.

(2.) All matters of business other than those required by this Regulation or the rules made under this Regulation to be transacted at a special meeting, may be transacted at an ordinary meeting.

Chairman of meeting.

Section 25.—(1.) At every meeting of a Municipal Board, the President, if present, shall preside as Chairman.

(2) If, when any meeting is held, the office of President is vacant, or the President is absent from the meeting, and the Vice-President is present, he shall preside as Chairman.

(3.) In any case not provided for in the foregoing portion of this Section, the members present shall elect one of their number to be Chairman of the meeting.

Quorum.

Section 26.—(1.) The quorum necessary for the transaction of business at a special meeting of a Municipal Board shall be one-half of the whole Board: Provided that, when the Board consists of less than six members, the quorum shall be three.

(2.) The quorum necessary for the transaction of business at an ordinary meeting of a Municipal Board shall be such number, not less than three, as may, from time to time, be fixed by the rules made under Section 31:

Provided that if at any meeting of the Board a quorum is not present, the Chairman shall adjourn the meeting to such other day as he thinks fit, and the business which would have been brought before the original meeting if there had been a quorum present shall be brought before, and transacted by, the adjourned meeting whether there is a quorum present thereat or not.

Vote of majority decisive.

Section 27.—(1.) Except as otherwise provided by this Regulation or by any rule made under this Regulation, all questions coming before any meeting of a Municipal Board shall be decided by a majority of the votes of the members present.

(2.) In case of an equality of votes, the Chairman at the meeting shall have a second or casting vote.

Vacancy not to affect proceedings.

Section 28.—During any vacancy in any Municipal Board, the continuing members may act as if no vacancy had occurred.

Resolutions to be recorded and published.

Section 29.—(1). Every resolution passed by a Municipal Board at a meeting shall be recorded in Canarese or English in a book to be kept for the purpose, shall be signed by the Chairman of the meeting or of the next ensuing meeting, and shall be kept open at office hours at the Municipal Office for the inspection of any person applying to inspect the same: Provided that when the resolution is recorded in English, a translation thereof in Canarese shall be appended thereto.

The Government may direct that the resolution of any Municipal Board shall be published in the official Gazette.

(2) Copies of all resolutions of a Municipal Board shall be submitted to the Deputy Commissioner of the District, if the Deputy Commissioner is not the President of the Board.

Language of Board.

Section 30.—The discussions and proceedings of a Municipal Board shall be conducted and recorded either in English or in Canarese, as the Board may, at a special meeting, from time to time, decide: Provided that, if the discussions and proceedings are conducted and recorded in English, the Board shall provide for interpreting and translating them into Canarese for the benefit of members who do not understand English.

Power to make rules as to conduct of business.

Section 31.—(1). A Municipal Board may, from time to time, make rules consistent with this Regulation as to

(*a*) the time and place of its meetings;

(*b*) the manner in which notice thereof is to be given;

(*c*) the quorum necessary for the transaction of business at ordinary meetings;

(*d*) the conduct of proceedings at meetings, and the adjournment of meetings;

(*e*) the appointment of committees of the Board, and the division of duties among them and individual members of the Board;

(*f*) the persons by whom receipts may be granted on behalf of the Board for money paid under this Regulation; and

(g) any other similar matters.

(2). Any rule made under this Section shall not take effect until it has been confirmed by the Government and published in the Official Gazette.

Officers and Servants.

Employment of officers and servants.

Section 32.—A Municipal Board may employ such officers and servants as may be necessary or proper for the efficient execution of its duties under and subject to the other provisions of this Regulation.

Power to Government to fix a scale of establishment and remuneration of officials.

Section 33.—The Government may prescribe the number and remuneration of officers and servants to be employed by each Municipal Board and may also prescribe rules regarding the qualifications requisite in the case of persons appointed to offices requiring professional skill.

Officers lent by Government to Municipal Boards.

Section 34.—If a Municipal Board shall take the loan of an officer of the Government for employment in the Municipality for the purposes of this Regulation,

(1). Such Board shall be bound by the conditions under which the officer shall have been lent regarding any contributions to his leave allowances, pension and gratuity.

(2). No such officer shall be dismissed from such employment unless the Government consents to such dismissal or unless and until 6 months' notice in writing shall have been given to the Government.

(3). No such officer shall be withdrawn from such employment except in cases of great emergency without the consent of the Municipal Board unless and until the Government shall have given three months' notice to that effect to the Municipal Board.

Municipal servants to be public servants under the Indian Penal Code.

Section 35.—Every Municipal servant, every contractor or agent, to whom the collection of any tax, toll or other sum due to a Municipal Board is entrusted, and every person engaged in the collection of such toll or sum shall be deemed to be a public servant within the meaning of the Indian Penal Code.

Contracts and Transfers of Property.

Mode of executing contracts and transfers.

Section 36.—(1). The President of a Municipal Board may, on behalf and subject to the confirmation of the Board, enter into any contract or agreement in such form and in such manner as, according to the law for the time being in force, would bind him if such contract or agreement were on his own behalf: Provided that the amount or value of such contract shall not exceed fifty rupees.

(2). A contract whereof the value or amount exceeds rupees fifty, shall not be executed without the previous sanction of the Board; such contract must be in writing, and must be signed by the President and at least one other member of the Board.

(3). A transfer of immovable property belonging to the Board must be made by an instrument in writing, executed by the President and by at least two members of the Board.

(4). If any such contract or transfer is executed or made otherwise than in conformity with the provisions of this Section, it shall not be binding on the Board.

CHAPTER IV.

TAXATION, FUNDS AND PROPERTY.

Taxation.

Taxes which may be imposed.

Section 37.—Subject to any general rules or special orders which the Government may, from time to time, make in this behalf, any Municipal Board may, for the purposes of this Regulation, impose in manner prescribed by Section 38, any of the following taxes, namely :—

(*a*) a rate on houses, buildings and lands situate within any Municipality not exceeding 7½ per centum of the annual value of the houses, buildings and lands.

Explanation.—The annual value in this Chapter means the annual rent for which the houses, buildings and lands liable to the rate might reasonably be expected to be let.

(*b*) a tax upon arts, professions, trades and callings exercised within the Municipality not exceeding the rates specified in Schedule **A** ;

(*c*) a tax upon carriages, horses and other animals within the Municipality not exceeding the rates specified in Schedule **B** ;

(*d*) fees on the registration of carts without springs within the Municipality not exceeding Rs. 2 per cart per annum ; and

(*e*) a toll upon carriages, carts and animals entering the Municipality not exceeding the rates specified in Schedule **C** ;

(*f*) town duties.

Procedure in imposing taxes.

Section 38.—(1). A Municipal Board may resolve, at a special meeting, to propose the imposition of all or any of the rates or taxes mentioned in Section 37.

(2). When a resolution has been passed under Sub-Section (1), the Municipal Board shall publish a notice defining the persons or property proposed to be taxed, the amount or rate of the tax to be imposed and the system of assessment to be adopted.

(3). Any person likely to be directly affected by the proposed tax and objecting to the same may, within one month from the publication of the notice, submit his objection in writing to the Municipal Board, and the Board shall, at a special meeting, take his objection into consideration.

(4). If no objection is submitted within the said period of one month, or if the objections received, having been considered as aforesaid, are deemed insufficient, the Municipal Board may submit its proposals to the Government with the objections, if any, which have been sent in under Sub-Section (3).

(5). The Government on receiving proposals under Sub-Section (4) may sanction the same, or refuse to sanction them, or return them to the Municipal Board for further consideration. If the Government sanctions the proposals as aforesaid such sanction shall be notified in the official Gazette.

(6). When the proposals of a Municipal Board in respect of a tax have been sanctioned by the Government, the Board may, at a special meeting, direct the imposition, from the commencement of the next official year, of the tax in accordance with those proposals.

The resolution of the Board directing the imposition of the tax shall be notified in the official Gazette and shall specify the date from which the tax will be levied.

Existing mohatarfa taxes.

Section 39.—Any Municipal Board may, with the approval of the Government, and shall, if the Government so directs, retain, where now existing, the rates of mohatarfa taxes as set forth in Schedule D annexed to this Regulation, in lieu of all or any of the taxes and rates described in Section 37.

If a Municipal Board retains within any Municipality the rates of mohatarfa under the provisions of this Section, the Board shall be bound to assign to the Government such portion, not exceeding one-half of the net proceeds, after deducting the expenses, of the mohatarfa collections within the Municipality as the Government may, from time to time, direct.

Power to abolish or reduce tax.

Section 40.—A Municipal Board may, by a resolution passed at a special meeting and confirmed by the Government, abolish or reduce any tax imposed under the foregoing Sections.

Power to exempt persons, &c, from tax.

Section 41.—A Municipal Board may, by a resolution passed at a special meeting, exempt from the payment of any rate or tax imposed under this Regulation or under any law or rule hereby repealed, any person who by reason of poverty may be unable to pay the same, and, by a resolution passed at a like meeting and approved by the Government, exempt from the payment of any such rate or tax any class of persons whom the Board may deem it expedient to exempt from such payment.

The Government may exempt any building or any person or class of persons from the payment of any such rate or tax.

Rates to be levied on Houses, Buildings and Lands under this Regulation.

Rates on houses, &c., to be levied as provided for.

Section 42.—If any Municipal Board shall, under Section 38, Clause (6), direct the imposition, within any Municipality, of the rates described in Clause (*a*) of Section 37, such rates shall be assessed and levied as provided in Sections 43 to 58 of this Regulation.

Rates on houses, &c., how to be levied.

Exemption from assessment in the case of certain houses, &c.

Section 43.—Such rates on houses, buildings and lands, as may be sanctioned by the Government under Section 38, Clause (5), shall be due and payable by the owner of the said houses, buildings, and lands respectively, from and after the end of the first quarter of the official year. The Municipal Board shall exempt from assessment any house, building or land, the annual value whereof is less than *two* rupees, if the same be the sole rateable property of the owner. No building ordinarily used as a place of public worship, or as a public choultry, hospital, dispensary and no building exclusively used for charitable purposes shall be liable to any rate.

Annual value to be assessed by the Municipal Board.

Section 44.—The annual value at which lands, houses, buildings, or huts are to be assessed shall be fixed by the Municipal Board: and such lands, houses, buildings, and huts shall be assessed upon the value so fixed: Provided that the value of a house or building so fixed shall not include the value of any machinery or furniture contained therein.

Value assessed, owner's name, &c, to be entered in a book.

Section 45.—The annual value assessed by the Municipal Board as hereinbefore provided, shall be entered in a book to be kept at the Office of the Board, wherein shall also be written in distinct columns the name of the owner of the property, or, if the occupier, and not the owner, is the person liable to pay the rate, the name of the occupier, the designation of the property, either by name or number, sufficient to identify the same, together with the name of the street or division in which such property is situate, and the amount of the rate assessed thereon.

Valuation now standing in the book to be taken as the first under this Regulation, till new one be made.

Section 46.—The annual value at which lands, houses, buildings, or huts are assessed at the date of this Regulation coming into operation, shall stand as *already* entered in the *books* of the *Municipal Board* and shall be taken to be the first valuation made under this Regulation, until such time as the Municipal Board shall have caused a new valuation to be made under Section 44 of this Regulation.

Owner or occupier how to be designated if his name be unknown.

Section 47.—When the name of the owner or occupier is not known, it shall be sufficient to designate him in the said book, and also in any notice or other proceeding under this Regulation, as the "owner" or the "occupier" of the property on which the rate is assessed, without further description.

Returns may be required for the purposes of valuation.

Power to enter houses, &c.

Section 48.—The Municipal Board may require the respective owners or occupiers of houses, buildings, or lands, to furnish returns of the measurements and of the rent or annual value thereof; and it or any person appointed by it for that purpose, at any time between sunrise and sunset, may enter, inspect, and measure any such houses, buildings, or lands after having given forty-eight hours' previous notice of its intention to the occupier thereof. When the valuation of the houses, buildings, or lands shall have been completed, the Board shall cause lists, containing the valuation and rate assessed, to be made out, and shall give public notice thereof and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom without the payment of any fee.

Public notice of valuation and assessment to be given.

Section 49.—The Municipal Board shall, at the same time, give public notice, by affixing copies of the notice in Canarese in the Government choultry, Police station and the Taluk cutcherry, if any, in the Municipality, of a day and hour, not being less than one month from the publication of such notice, when it will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time assessed, or the assessment is increased, shall give special notice thereof to the owners or occupiers of such property. All complaints against such valuation and assessment shall be made at or before the time fixed in the notice. *The Municipal Board shall, at the same time, revise the Mohatarfa rates assessed according to Schedule D and shall hear complaints against such assessment.*

After revision, amendments to be authenticated by signature of two members.

Section 50.—After the complaints have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than two of the members of the Municipal Board, who shall, at the same time, certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein; and, subject to such amendments as may thereafter be duly made, the rate so assessed shall be deemed to be the rate for the whole year for which the assessment shall be made: Provided always, that the President or Vice-President may, at any time, amend the said lists by inserting therein the name of any person whose name ought to be so inserted, or by inserting any property liable to the rate, after giving notice to such person as may be interested in the making of the amendment, of a day, not being less than fifteen days from the date of the service of such notice, when such amendment is to be made; and, in all cases in which any property is inserted as liable to the rate, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof: and any person interested in such amendment may complain to the said Municipal Board, by application in writing left at its office three days before the day fixed in the notice for such amendment.

Further alteration or amendment of assessment.

New lists need not be prepared every year.

Section 51.—It shall not be necessary to prepare new lists or to fix the percentage of annual rate every year; but the Municipal Board may adopt the annual rate and the valuation and assessment contained in the lists for the preceding year (with such alterations as may, in particular cases, be deemed necessary) as the annual rate, valuation, and assessment for the year following: Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 49 of this Regulation.

Remission on account of vacant houses.

Section 52.—When any house shall have been vacant for sixty or more consecutive days during any year, the Municipal Board shall remit so much of the rate of that year as may be proportionate to the number of days the said house may have remained unoccupied: Provided that the owner of such house, or his agent, shall have given to the Municipal Board notice in writing of the vacancy thereof, and that the amount of rate to be remitted shall be calculated from the date of the delivery of such notice.

Bill to be presented.

Section 53.—When any sum is due for, or on account of, any rate or tax leviable under Sections 43 to 49 of this Regulation, or on account of the Mohatarfa tax mentioned in Section 39, the Municipal Board shall cause to be presented to the person liable to the payment thereof a bill for the amount. Such bill shall contain a statement of the period and a description of the property for which the charge is made.

Notice of demand.

Warrant of Distress.

Section 54.—If the bill be not paid by the person liable to pay the same within ten days from the presentation thereof, the Municipal Board may cause to be served upon such person a notice of demand in Form No. 1 in Schedule F to this Regulation annexed, or to the like effect; and, if such person shall not, within seven days from the service of such notice of demand, pay the sum due or show sufficient cause for non-payment of the same, such sum, with all costs, may be levied by distress and sale of the movable property wherever found within the limits of the Municipality, of the defaulter, under a warrant in Form No. 2 in Schedule F to this Regulation annexed, or to the like effect, to be issued for that purpose by the Municipal Board. For every notice of demand under this Section, which the Municipal Board shall cause to be served upon any person, a fee not exceeding *four annas* the amount of which shall be fixed by the Board, shall be paid by such person. Such fee shall be added to the amount of the rate or rent in respect of which the notice is given, and, if not duly paid, shall be levied in the same manner as such rate, rent, or

Rate due from owner may be recovered from occupier and deducted by him from his rent.

Section 55.—If the sum due, on account of any rate, from the owner of any house, building, or land, remains unpaid after notice of demand has been duly served, the Municipal Board may demand the amount from the occupier for the time being of such house, building, or land, and, on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises; and, in such case, the occupier may deduct from the next and the following payments of his rent, the amount which may be so paid by or recovered from him.

Inventory and notice of sale.

Section 56.—The officer charged with the execution of the warrant of distress shall make an inventory of the property seized under such warrant, and shall, at the same time, give a notice in writing, in Form No. 3 in Schedule F to this Regulation annexed, to the person in possession thereof at the time of the seizure, that the said property will be sold as therein mentioned.

Sale.

Section 57.—If the warrant is not discharged or suspended by the Municipal Board, the property seized shall be sold under its orders, and it shall apply the proceeds, or such part thereof as may be necessary, in discharge of the said warrant and costs, and of all expenses of, and incident to, the custody of the property; and the surplus (if any) shall be returned on demand, if made within twelve months from the date of sale, but not otherwise, to the person in possession of the property at the time of the seizure. Any balance remaining unclaimed at the end of twelve months shall be paid to the credit of the Municipal Fund. The fees payable upon distraints under this Regulation shall be such as are set forth in the Table of Fees in Schedule E to this Regulation annexed.

Fees.

Distress not unlawful for want of form.

Section 58.—No distress levied by virtue of this Regulation shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them, in any Court of competent jurisdiction.

Tax on Arts, Professions, Trades and Callings.

Tax on arts, &c., to be levied as provided for.

Section 59.—If any Municipal Board shall, under Section 38, Clause (6), direct the imposition, within any Municipality, of a tax on arts, professions, trades and callings described in Section 37, Clause (b), such tax shall be levied as provided in Sections 60 to 64 of this Regulation.

Persons exercising certain professions, trades and callings, in the Municipality, to pay a tax in respect thereof.

Section 60.—Every person who shall within the Municipality exercise any of the arts, professions, trades, or callings specified in Schedule A to this Regulation annexed, shall cause his name to be registered in the office of the Municipal Board not less than thirty days before the expiration of the current official year, and shall take out a certificate of such registration, and shall pay, in respect thereof, the rates sanctioned by the Government under Section 38, Clause (5). Such annual sum shall be payable in two equal half-yearly instalments, of which the first shall be payable on or before the first day of the official year, and the second on or before the 1st ay of the half-year next succeeding: Provided that no person who shall prove that he has paid the tax prescribed in this Section in any one Municipality, shall be required to pay the same for the same half-year in any other Municipality, unless it shall appear that he has exercised in both Municipalities within the same half-year the art, profession, trade, or calling in respect of which he has been taxed.

Proviso.

Section 61.—The Municipal Board shall determine under which of the classes mentioned in Schedule A to this Regulation annexed, every person liable to be taxed as aforesaid shall be assessed, and shall, from time to time, declare what are to be considered bazaars or public markets within the meaning of this Regulation.

Municipal Board to classify all persons liable by this Regulation to be taxed.

Section 62.—A person who carries on several kinds of business, and may come under more than one of the designations in Schedule A, shall be chargeable only under one of such designations, at the discretion of the Municipal Board.

Persons chargeable under one designation only.

Section 63.—On or about the first day of each official year, the Municipal Board shall prepare a list of the persons to be taxed under this Regulation for the year then commencing, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum payable by him, and such list shall be filed in the office of the said Board and shall be open to public inspection at all reasonable times, and notice in writing shall be given to each person assessed of the class under which he is assessed and of the amount payable by him in respect of such assessment; and he shall be at liberty to complain against such assessment to such Board by a written complaint to be left at the office of the Board within one week after notice of assessment has been received, and such complaint shall be finally determined by the Board at its next meeting, or at such other time as it may signify to the complainant as the time at which such complaint will be heard: Provided that it shall be competent to the Board to revise the list at any time in the course of the year.

Municipal Board to prepare a list of all persons to be taxed under this Regulation.

Complaints.

Section 64.—If any person who has received notice of assessment as aforesaid shall exercise his art, profession, trade or calling, for the space of two months in any one official year, without having paid the tax in respect thereof as required by Section 60, he shall be liable, on conviction before a Magistrate, to pay the full amount of his assessment, and a further penalty not exceeding twice the amount which would have been payable by such person in respect of such tax for the entire year; and the Municipal Board shall thereupon register his name in its office and shall grant him a certificate of such registration.

Penalty for trading without having paid the trade tax.

Taxes on carriages, horses and other animals.

Section 65.—If any Municipal Board shall, under Section 38, Clause (6), direct the imposition, within any Municipality, of a tax on carriages, horses and other animals described in Section 37, Clause (c), such tax shall be levied as provided in Sections 66 to 73 of this Regulation.

Taxes on carriages, &c., to be levied as provided for.

Carriages, &c., liable to tax.

Exemption from tax on carriages and animals.

Section 66.—All carriages, horses and other animals mentioned in Schedule B annexed to this Regulation kept within the Municipality shall be liable to such tax payable in advance: Provided that this Section shall not apply to, or include carriages, horses or other animals, the property of the Municipal Board; or vehicles kept for sale and not used for any other purpose, if the property of, and kept by, *bonâ fide* dealers in such vehicles; or to gun carriages, ordnance carts or, wagons, cavalry horses or any vehicle or animal belonging to the Government.

Owners of carriages, &c., to take out license.

Section 67.—The owner of every carriage, horse, ass, dog, bull, bullock, male buffalo, camel, or elephant, kept within the Municipality, shall, within one month from the date ~~on which~~ the sanction of the Government in Section 38 mentioned shall have been notified in the official Gazette, and thenceforward within thirty days from the first day of the official year and the first day of the next succeeding half-year, send to the office of the Municipal Board a statement in writing signed by him, containing a description of the vehicles and animals liable to the tax, for which he desires to take out a license. The owner shall, at the same time, pay to the Municipal Board the half-yearly taxes payable by him, according to the rates sanctioned by the Government under Section 38. Any person becoming possessed, between the first day of the official year and the first day of the next succeeding half-year, or between such last mentioned day and the first day of the next official year, of a carriage or animal so kept, shall, within thirty days of becoming so possessed, send to the office of the Municipal Board a similar statement, together with the full amount payable for the then current half-year according to the said rates: Provided always, that no person shall be liable to be taxed under this Section for any carriage or animal which shall have been in his possession for thirty days only, or any less period, in any half-year.

On payment of the tax, a license to be given.

Section 68.—On receiving the amount of the taxes as aforesaid, the Municipal Board or some person duly authorized by it in that behalf, shall give to the person paying the same a license for each of the vehicles and animals for the period in respect of which the money is received. The owner of every carriage and animal aforesaid, who shall have received a license for the same, shall, at all reasonable times during the said period, be bound under a penalty in default thereof not exceeding five rupees, to produce such license when called upon to do so by the Municipal Board, or any person duly authorized in writing by it to demand its production.

Penalty for keeping a carriage, &c., without having a license.

Section 69.—If the owner of any carriage or animal so kept as aforesaid shall not have duly taken out a license under the last preceding Section, he shall, on conviction before a Magistrate, be fined the full amount payable by him in respect of such carriage or animal, and such further sum not exceeding twenty rupees as the Magistrate may direct; and the Municipal Board shall thereupon give him a license for the vehicles and animals in respect of which he has been fined as aforesaid.

Carriages kept for hire to bear a registration number.

Section 70.—All carriages kept for the purpose of being let out for hire, by the day or trip, shall bear a registration number in such manner as the Municipal Board shall direct; and any owner of such carriage who shall fail to affix the registration number assigned to such carriage, shall be liable to a fine not exceeding ten rupees.

The Municipal Board may compound for carriages with livery stable-keepers and others.

Section 71.—The Municipal Board, at its discretion, may compound for any period not exceeding one year with livery stable-keepers and other persons keeping carriages or animals aforesaid for hire, for a certain sum to be paid for all the carriages or animals so kept by such persons in lieu of the taxes specified in Schedule B. And, if any person, having so compounded, shall refuse to pay the sum compounded for on the written demand of the Municipal Board, such person shall, on conviction before a Magistrate, be liable to a fine not exceeding three times the amount so payable.

Carriages, &c., within the Municipality although owned by persons not residing therein, liable to the tax.

Section 72.—Whenever the owner of a carriage or animal, as aforesaid, kept for the time being in premises situated within the Municipality shall not reside in such Municipality, the tax due for such carriage or animal shall be recoverable from the person in whose premises it is for the time being kept.

List of persons licensed under Section 67 to be entered in a book.

Section 73.—The Municipal Board shall, from time to time, cause to be prepared and entered in distinct columns, in a book to be kept at the office of the Board, and to be open to the inspection of any person who shall apply for leave to inspect the same, a list of the persons who, during the then current period of six months, shall have received a license under Section 67 of this Regulation and of the vehicles and animals in respect of which they may have paid.

Registration of Carts and other Vehicles without springs.

Registration of carts, &c., to be made as provided for.

Section 74.—If any Municipal Board shall, under Section 38, Clause (6), direct the levy, within any Municipality, of fees for the registration of carts and other wheeled vehicles without springs described in Section 37, Clause (*d*), such registration shall be made and fees levied as provided in Sections 75 to 77 of this Regulation.

Registry and numbering of carts, &c.

Section 75.—Every cart and other wheeled vehicle without springs kept within the Municipality, shall be registered in the office of the Municipal Board with the name and residence of the owner, and shall bear the number of such registration in such manner as the Municipal Board shall direct: Provided that this Section shall not apply to, or include conservancy carts or other such vehicles belonging to the Municipal Board or to gun-carriages, ordnance carts or wagons, or other such property of the Government.

Fee for registration.

Section 76.—The registration of carts and other vehicles under the last preceding Section, shall be made, and the numbers assigned half-yearly, upon such days as the Municipal Board shall notify; and such fee, as the Government may sanction under Section 38, shall be paid for each registration. Any person becoming possessed, between the first day of the official year and the first day of the next succeeding half-year, or between such last mentioned day and the first day of the next official year, of any such cart or other vehicle which has not been registered for the then current half-year, shall, within fifteen days of becoming so possessed, register the same; and the Municipal Board shall grant registration in every such case, on payment of the fee for the current half-year. When any registered cart or other vehicle is transferred within any half-year, it shall be registered anew in the name of the person, to whom it has been transferred; and a fee, not exceeding four annas, shall be paid for every such last mentioned registration. The register of carts, and other wheeled vehicles without springs, shall be open to public inspection at all reasonable times without

Penalty for not registering a cart or other vehicle.

Section 77.—Whoever owns or keeps any cart, or other wheeled vehicle not on springs, required by this Regulation to be registered, without having caused the same to be registered under the last preceding Section, or shall fail to affix thereto the registration number prescribed in Section 75, shall be liable, on conviction before a Magistrate, to a fine not exceeding ten rupees; and the Municipal Board, or any officer duly authorized by it, may seize, or cause to be seized, any such cart, or other vehicle (provided the same be not employed at the time of seizure in the conveyance of any passengers or goods), together with the horses, bullocks, or other animals drawing the same, and may detain them; and all Police officers are hereby required, on the application of the Municipal Board or other officer as aforesaid, to seize and detain the same. If the person owning or keeping such cart, or other vehicle, shall be convicted before a Magistrate under this Section, and ordered to pay a fine, and if the fine be not paid or if the vehicle seized be not claimed within ten days, such vehicle together with the animals seized with it (if any) may be sold by auction by order of the Municipal Board and the proceeds applied to the payment of the fine and to the costs and charges incurred on account of the seizure, detention, and sale; and the surplus (if any), if not claimed by the owner or the person keeping such cart or other vehicle within a further period of sixty days, shall be credited to the Municipal Fund.

Tolls payable for Carriages and other Vehicles, and for Animals entering the Town.

Tolls on carriages, &c., to be levied as provided for.

Section 78.—If any Municipal Board shall under Section 38, Clause (6), direct the levy of tolls on carriages, carts and animals entering the limits of any Municipality described in Section 37, Clause (*e*), such tolls shall be levied as provided in Sections 79 to 84 of this Regulation.

Tolls to be levied on carriages, carts, and animals entering the Municipal limits.

Section 79.—Such tolls shall be levied upon all carriages, carts and animals entering the Municipal limits; and the Municipal Board may construct toll-bars, gates and gate-keepers' stations and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same, and shall frame Bye-Laws, in manner hereinafter provided, for the guidance of such toll-collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Regulation: Provided that this Section shall not apply to carriages, carts and animals licensed or registered by the Municipal Board: Provided also that no more than one payment of toll shall be demanded for and in respect of any carriage, cart or animal, in any one period of twenty-four hours counted from midnight to midnight.

In case of non-payment of toll, vehicle, &c., may be seized.

Section 80.—In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal, on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Municipal Board may sell the property seized, for discharge of the toll and of all expenses occasioned by such non-payment, seizure, custody and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and, if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Municipal Board shall forthwith issue a notice in writing that after the expiration of two days, exclusive of Sunday, it will sell, at such place as it may state in the notice, the property by auction. Provided that if, at any time before the sale has actually begun, the person whose property has been seized shall tender to the Board, or other officer appointed by it, the amount of all the expenses incurred and of the toll payable by him, such Board shall forthwith release the property seized.

Troops, Military stores, Police, &c., exempt.

Section 81.—No tools shall be paid for the passage of troops on their march, or of Military or Government stores, or of Military, *Civil* or Police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Municipal Board; but no other exemption from payment of the tolls levied under this Regulation shall be allowed.

The Municipal Board may compound with persons living outside the Municipal limits for a payment in lieu of tolls.

Section 82.—It shall be lawful for the Municipal Board to compound with persons living outside the Municipality for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Regulation in respect of carriages, carts, or animals entering the Municipality, and the Municipal Board shall issue licenses for such carriages, carts, or animals; and, while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls, as aforesaid, upon entering the Municipality: Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

Police to assist toll collectors.

Section 83.—In all cases of resistance to the lawful authority of the toll collectors, all Police officers shall be bound to assist the toll collectors, when required; and, for that purpose, shall have the same power which they have in the exercise of their ordinary Police duties.

Table of tolls to be exhibited.

Section 84.—[illegible] tolls authorized to be taken at any toll-gate or station, [illegible]y written or painted in English words and figures, and in Canarese, shall be put up in a conspicuous place near such gate or station.

Town Duties (Octroi).

Town duties to be levied as provided for.

Section 85.—(1.) *If a Municipal Board shall, under Section* 38, *Clause* (6), *direct the levy of town duties on any articles brought for sale, use or consumption within the Municipality described in Section* 37, *Clause* (*f*), *such duties shall be levied upon such articles and at such rates as may be fixed by a Notification by the Government, in the official Gazette; and all the provisions of this Regulation for the levy of toll shall, so far as may be applicable, apply to the levy of the town duties: Provided that goods in transit through, or re-exported from, any Municipality shall be free or shall be entitled to refund of town duties in such manner as the Government may direct.*

Smuggling punishable with fine and confiscation of articles.

(2). *Every person who shall import or attempt to import or convey into the Municipality any articles liable to town duty without paying the duty leviable thereon, shall be liable to a fine not exceeding one hundred rupees, and such articles shall be further liable to confiscation.*

Appeals.

Assessment final unless appeal be preferred.

Section 86.—The assessment by any Municipal Board of any rate or tax under this Regulation shall be final when no appeal is preferred as hereinafter provided.

Procedure in appeal.

Section 87.—Appeals against any rate, toll, tax or fee assessed or demanded by any Municipal Board under the provisions of this Regulation may be preferred to the District Judge having jurisdiction over the Municipality: Provided that no appeal shall be heard unless the amount of the rate or tax has been deposited with the Municipal Board; and no appeal against the assessment of any rate or tax under Sections 49 and 60 shall be heard unless complaint has been previously made to the Municipal Board as hereinbefore provided.

The District Judge may decide the appeal himself, or refer it for decision to any Subordinate Judge having jurisdiction over the Municipality.

The decision of such District Judge or Subordinate Judge shall be final.

The District Judge or a Subordinate Judge may, if he thinks fit in any case in which an appeal is pending before him under this Regulation, submit any question for the decision of the Chief Court which decision shall have the effect of law and carry costs.

When a question has been so referred, the Chief Court shall pass such order thereon as shall seem right. A copy of the decision of the Chief Court shall be transmitted to the District Judge or Subordinate Judge, as the case may be, who shall proceed to dispose of the appeal conformably to the said decision and shall also be empowered to direct by whom the costs of the appeal and reference are to be paid.

Appeals within what time to be made.

Section 88.—No appeal shall lie against any assessment of any rate on any land, house or building, or of any tax on any art, profession, trade or calling, unless it be preferred within one month from the date of the decision of the Municipal Board upon the complaint made under Section 49 or 50 or 63 as the case may be, and no appeal shall lie against any other tax, fee or toll, unless it be preferred within one month from the time of such tax, fee or toll being charged.

Assessment, &c., not to be impeached if the directions of the Regulation are, in substance, complied with.

Section 89.—No assessment, and no charge or demand of rate, tax, or fee made under the authority of this Regulation, shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate, tax, or fee, or in the description of any property or thing liable to the rate, tax, or fee, or any mistake in the amount of assessment, provided that the directions of this Regulation be, in substance and effect, complied with.

Saving of existing taxes.

Section 90.—All rates, tolls, taxes, fees and other imposts leviable in respect of the Municipal Funds in any Municipality under any law or rule heretofore in force in the Territories of Mysore, the assessment and the mode of collecting them and all exemptions from payment of the same in force at the time when a Municipal Board comes into existence under this Regulation, shall be deemed to have been imposed, directed, and authorized under this Regulation till the same are revised under this Regulation.

Municipal Fund.

Section 91.—There shall be formed in each Municipality a fund which shall be called the "Municipal Fund." To it shall be credited

Municipal Fund constituted.

(*a*) the net proceeds (after deducting the expenses of assessment and collection, if any, prescribed by the Government) of the rates, taxes, tolls, fees and duties described in Clauses (a) to (f) of Section 37, levied within the Municipality, and one half of the net proceeds (after deducting such expenses) of the mohatarfa taxes, if any, retained within the Municipality under Section 39;

(b) surplus receipts under Section 18 of the Cattle Trespass Act, 1871, on account of pounds situate within the Municipality;

(c) the income yielded by any public ferries in the Municipality, and, in the case of a ferry on a river forming the boundary of a Municipality, such share (if any) of the income of the ferry as the Government may assign in this behalf;

(d) any sums which a Local Board may contribute under the Local Funds Regulation, 1884;

(e) all moneys, rents and profits received by the Municipal Board by virtue of this Regulation, and all fines, fees and penalties paid or levied under this Regulation; and

(f) all sums contributed to the fund by the Government or by private persons.

Application of Municipal Fund.

Section 92.—The Municipal Fund shall, subject to the provisions of this Regulation, be applicable at the discretion of the Municipal Board to all or any of the purposes of this Regulation.

Contribution by Municipal Board.

Section 93.—Every Municipal Board may, with the sanction of the Government, and shall, if the Government so directs, contribute a portion of its Municipal Funds towards the expenses incurred by any Municipal Board in any other Municipality under this Regulation, or in any other place by any Local Board constituted under the Local Funds Regulation 1884, where such expense is incurred for any of the purposes described in Section 99 of this Regulation and is calculated to benefit the inhabitants of the contributing Municipality: Provided that where such contribution has not been originally recommended by any Municipal Board, such Board shall not be bound to contribute any portion of its Municipal Funds, until the proposal for contribution shall have been communicated to it and the Board shall have had an opportunity of offering its opinion thereon.

How the Municipal Fund shall be drawn against.

Section 94.—No payment shall be made from the Government Treasury out of a Municipal Fund except upon a cheque signed by the President and two other members of the Municipal Board which requires such payment.

Payment of any sum in excess of fifty rupees shall be made by a Municipal Board by means of a cheque signed as aforesaid and not in any other way.

Sums not exceeding fifty rupees may be paid by the President, or by such officer as each Municipal Board appoints for this purpose, in cash; cheques for sums not in excess of three hundred rupees each, signed as aforesaid, being drawn, from time to time, to cover such payments.

Municipal Property.

Power to vest property in Board.

Section 95.—The Government may, from time to time, by a Notification in the official Gazette, direct that any property, movable or immovable, which is vested in the Government and which is situate in any Municipality, shall vest in the Municipal Board of such Municipality, and thereupon the property shall vest in such Board for the purposes of this Regulation, subject to all rights, if any, existing over, and all debts, liabilities and obligations, if any, affecting, the property.

Public streets, &c., vested in the Municipal Board.

Section 96.—All public streets in any Municipality, and the pavements, stones and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in, and belong to, the Municipal Board. But it shall be competent to the Government, from time to time, by Notification published in the official Gazette, to exclude any street from the operation of this Regulation, and to cancel such Notification wholly or in part.

Sewers, drains, &c., vested in the Municipal Board.

Section 97.—(1). All sewers, drains, drainage works, tunnels, and culverts in, alongside or under, the streets, in any Municipality, whether made at the cost of the Municipal Board or otherwise, and all works, materials, and things appertaining thereto, shall vest in, and belong to, the Municipal Board.

Rubbish, &c., to belong to Municipal Board.

(2). All rubbish, sewage, filth, and other matters collected under this Regulation shall vest in, and belong to, the Municipal Board.

Existing hospitals, schools, choultries, &c., may be vested in the Municipal Board.

Section 98.—Any hospital, dispensary, school, choultry, market, tank, or well in any Municipality, not being private property, and any medicines, furniture and other articles appertaining thereto, and not being private property, may, by Notification of the Government published in the official Gazette, be vested in the Municipal Board, and thereupon all endowments or funds belonging to such hospital, dispensary, school, or choultry, shall be transferred to, and vest in, the Municipal Board as trustees to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer: Provided always that no such Notification shall be issued until one month after the intention to transfer such property shall have been notified by the Government.

CHAPTER V.

DUTIES OF MUNICIPAL BOARD.

General Improvement, Conservancy and Education.

Duties of Municipal Board generally.

Section 99.—The following matters shall, subject to the provisions of this Regulation and to such rules not inconsistent with this Regulation as the Government may, from time to time, frame, be under the control and administration of the Municipal Board within the Municipality, namely :—

(*a*) the construction, repair and maintenance of roads, streets, river-channels, ferries and other means of communication, and of drains, tanks and water-courses ;

(*b*) the establishment, maintenance and administration of elementary schools, hospitals, dispensaries, markets, wharves and rest-houses, and the construction and repair of buildings connected with such institutions ;

(*c*) the improvement, extension, and purification of the local supply of drinking water for men and animals ;

(*d*) the planting and preservation of trees on public ground ;

(*e*) the cleansing, watering and lighting of the streets in towns ;

(*f*) the regulating markets and slaughter-houses ;

(g.) the regulating offensive trades and burning and burial grounds;

(h.) the registration of births and deaths;

(i.) the maintenace, repair and management of any buildings or other immovable property vested in the Board under this Regulation or made over to the Board by the Government for management; and

(j.) the construction, establishment, maintenance and carrying out of any other local works, institutions, or measures likely to promote the health, safety, comfort or convenience of the public.

Undertakings beyond Municipal limits.

Section 100.—A Municipal Board may, from time to time, with the previous sanction of the Government, undertake beyond the limits of the Municipality, the control and administration of any of the matters mentioned in Section 99, if its undertaking that control and administration is for the benefit of the inhabitants of the Municipality.

Section 101.—A Municipal Board may provide public instruction,

(a.) either by schools maintained wholly from the Municipal Fund, or

by maintaining schools,

(b.) by means of grants-in-aid to private schools from the said fund, in accordance with such rules as may, from time to time, be prescribed by the Government,

or by grants-in-aid;

(c) by contributing towards the cost of Government schools, or

or by contributions.

(d) by more than one of such means.

The standard of public instruction to be provided by the Municipal Board.

Section 102.—The public instruction to be provided by the Municipal Board shall be of the standards prescribed from time to time by the Government for Middle, Upper Primary, and Lower Primary schools.

General Conservancy.

Carts for removal and places for deposit of filth.

Section 103.—Every Municipal Board shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts and implements required for the removal thereof, and for other purposes of conservancy.

Occupiers of houses to remove night-soil, &c., to carts of the Municipal Board.

Proviso.

Section 104.—It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth, into carts provided by the Municipal Board for the purpose of carrying away the same, and at such times and in such manner as the Board may direct: Provided that if the occupier of any house shall prefer to carry away the said night-soil, dung, or other filth, it shall be open to him to do so, in conformity with the provisions of Section 108 of this Regulation.

Dust boxes in streets.

Section 105.—A Municipal Board may cause any number of movable or fixed dust-boxes or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in streets to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles. Every person who, after such receptacles have been provided, and after such requisition, shall deposit or cause to be deposited any such matter in any street, except in such receptacles, shall be liable to a penalty not exceeding ten rupees for each offence.

Depositing dirt in streets, &c.

Section 106.—Whoever commits a nuisance or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse, or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any street or on the pavement, pyall, or verandah of any house, or on any ground between the house and the street, or on any public quay, jetty, or landing place, or on any part of a river bank, whether above or below high water mark, except in such places and in such manner and at such hours as shall be fixed by the Municipal Board, shall be liable to a penalty not exceeding ten rupees for each offence.

Allowing sewage to flow on streets.

Section 107.—Whoever allows any offensive matter from any privy or cess-pool to run, drain, or be thrown, *upon any street or* into a surface drain in any street, shall be liable to a penalty not exceeding ten rupees for each offence.

Removal of night-soil.

Section 108.—Every Municipal Board shall, from time to time, fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed. And after notification, of the manner and time of such removal, any person who shall not conform to such notification, shall be liable to a penalty not exceeding ten rupees for each offence.

Penalty on occupier of a house not removing filth.

Section 109.—Whoever being the occupier of a house within the limits of any Municipality, keeps, or allows to be kept, for more than twenty four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house or in or upon the roof of any out-house, or in any yard, or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten rupees for each offence.

Unless the Government otherwise directs, this Section shall not apply to any Municipality, or any street in any Municipality, where by established custom, pits are provided for the deposit of night-soil and other filth. If in any Municipality or any part of the same such custom prevails and the Government has not directed the application of this Section as aforesaid, the Municipal Board shall, subject to the sanction of the Government, frame rules regulating the depth and other dimensions of such pits, the way in which they should be kept closed and providing for their periodical clearing not less frequently than once a month. Whoever, after one month from the publication of the rules in the official Gazette, fails to comply with the provisions of the same shall be liable to a penalty not exceeding ten rupees for the first offence and a further penalty not exceeding five rupees for every day during which the offence is continued.

Filthy houses.

Section 110.—Whoever being the owner or occupier of any house, building, or land within any Municipality, whether tenantable or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten rupees, and to a further penalty not exceeding ten rupees for every day after conviction for such offence during which the offence is continued.

Common necessaries.

Section 111.—Every Municipal Board shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

Licensed public necessaries.

Section 112.—It shall also be lawful for any Municipal Board to grant to such persons and for such period as it thinks fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty rupees: Provided that it shall be lawful for the Municipal Board at any time, on giving one month's notice in writing, to cancel any license granted under this Section.

Construction of privy.

Section 113.—It shall be lawful for any Municipal Board to prescribe the *place*, form, or construction of privy, which the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood, and any such owner or occupier having a privy constructed in a *place* or form different from that prescribed by the Board, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten rupees, and to a further fine not exceeding ten rupees a day for each day of default or breach of the provisions of this Section, after written notice duly given by such Board to such owner or occupier.

Sewers and drains, &c., under control of the Municipal Board.

Section 114.—All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Regulation comes into operation, or which may afterwards be made, shall be under the direction and control of the Municipal Board.

Sewers, &c., to be constructed under the direction of the Municipal Board.

Section 115.—All public sewers, or other works for the improvement or the conservancy hereafter required in any Municipality, shall be constructed under the direction of the Municipal Board.

Branch drains, privies, &c., under control of the Municipal Board.

Section 116.—All branch drains, and all privies and cess-pools within any Municipality, shall be under the survey and control of the Municipal Board, and shall be repaired, and made efficient, at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient, in such manner as may be required by the Municipal Board, such Board shall cause such drain, privy, or cess-pool, to be made efficient, or if necessary removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Municipal Board.

Penalty for making drains, &c., contrary to orders of Municipal Board.

Section 117.—If any such drain, privy, or cess-pool is constructed after this Regulation comes into operation, contrary to the directions and regulations of a Municipal Board, or contrary to the provisions of this Regulation, or if any person, without the consent of the Municipal Board, constructs, rebuilds, or unstops any drain, privy, or cess-pool, which has been ordered by it to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty rupees. And the Municipal Board may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as it thinks fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, rebuilt, or unstopped, and shall be recoverable as a debt due to the Municipal Board.

Throwing rubbish into sewers.

Section 118.—Whoever throws or puts, or permits his servants to throw or put, any earth, dirt, or other filth, rubbish, or night-soil, into any sewer not specially appropriated for such purpose by any Municipal Board, shall be liable to a penalty not exceeding ten rupees for each offence.

Inspection of drains, privies, and cess-pools.

Section 119.—Any Municipal Board, or any officer appointed by it for that purpose, may inspect all privies, drains, and cess-pools, within the Municipality, at any time between sun-rise, and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where the Board or the officer appointed by it thinks fit, for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

The Municipal Board to provide water-supply.

Section 120.—Every Municipal Board shall, so far as the Municipal Fund at its disposal will permit, provide a sufficient supply of water fit for the domestic use of the inhabitants of the Municipality.

All public streams, &c., to be under direction and control of the Municipal Board.

Section 121.—All public streams, channels, water courses, tanks, reservoirs, springs and wells, in any Municipality, shall, for the purpose of this Regulation, be under the direction and control of the Municipal Board.

Bathing places, &c.

Section 122.—Every Municipal Board shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or cloths, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

Fouling water by bathing, &c.

Section 123.—Whoever, except as permitted by the Municipal Board, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten rupees for each offence.

Power to require unwholesome tanks on private premises to be cleansed or drained.

Section 124.—It shall be lawful for any Municipal Board to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Municipal Board, and its officers and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the owner of such premises so making default, and shall be recoverable as a debt due to the Municipal Board.

Stagnant pools in open places.

Section 125.—Every Municipal Board shall, from time to time, as it thinks fit, cleanse, fill up, or drain, all receptacles of stagnant water, not being within any private enclosure, which shall appear to it likely to prove injurious to the health of the inhabitants, whether such receptacles to be the private property of any person, or otherwise.

Dangerous places to be repaired or enclosed.

Section 126.—If any house or other building, tank, well, or hole or other place, whether on public or private ground, be, for want of sufficient repair or protection, dangerous to human beings, every Municipal Board shall cause notice in writing to be given to the owner, if he be known and resident within the Municipality and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner or occupier, if any, forthwith to take down, secure, repair, or protect, such building, tank, well, or hole, or other dangerous place, and, if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Municipal Board, it may cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Municipal Board.

Houses, &c., in a ruinous or dangerous state.

Section 127.—If, in any street, any house, building or wall, or any thing affixed thereon, be deemed by any Municipal Board to be in a ruinous state or likely to fall, or in any way dangerous, such Board shall forthwith give notice in writing to the owner, if he be known and resident within the limits of the Municipality, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and, in default, the Municipal Board shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Municipal Board.

Occupier may retain or recover cost of works executed at his expense from owner, and one owner may enforce contribution from other owners.

Section 128.—Whenever, under the provisions of this Regulation, any work is required by a Municipal Board to be executed, or any alterations or improvements to be made, in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises or by the Municipal Board at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any Court of competent jurisdiction: Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier: And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement, as aforesaid, payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

Sale of materials of ruinous houses, &c.

Section 129.—The materials of any such house, building, wall, or other structure, or any part of the same, which may be pulled down as provided in Sections 126 and 127, may be sold by the Municipal Board and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall, on demand, be restored to the owner of such house, building, or wall, and, if unclaimed, shall, after lapse of twelve months, be carried to the credit of the Municipal Fund.

License for slaughter-houses.

Section 130.—No person shall slaughter any animal for sale within any Municipality unless in a place specially licensed or provided for that purpose by the Municipal Board; and whoever slaughters any animal for sale within any Municipality in any place not so licensed or provided, shall be liable to a penalty not exceeding rupees ten for each offence.

Provision of markets and slaughter-houses.

Section 131.—Every Municipal Board may, from time to time, provide places for the purpose of being used as markets and slaughter-houses, and may levy fees for the use of such markets and slaughter-houses.

No new market to be established.

Section 132.—After this Regulation comes into operation no new market shall be opened in any Municipality without the license, in writing, of the Municipal Board; and every person who opens a new market without such license shall be liable to a penalty not exceeding rupees ten for each day that such new market is opened or used.

Inspection of markets and slaughter-houses.

Section 133.—It shall be lawful for every Municipal Board to provide for the inspection of all markets and slaughter-houses within the Municipality.

Sale of unwholesome food and drink.

Section 134.—It shall be lawful for every Municipal Board or for any person appointed by such Board for that purpose, at all reasonable times, to enter into and inspect any market, building, shop, stall, or place used for the sale of any drink, or of butcher's meat, poultry, fish, vegetables, or other articles of food, and if it appears that any such drink, meat, poultry, fish, vegetables or other article intended for the food of man is unfit for such food, to order the same to be destroyed, or to be so disposed of as to prevent its being exposed for sale or used for such food; and *to prosecute* the owner thereof, or the person in whose possession the same is found *under the Indian Penal Code.*

Inspection of weights and measures.

Section 135.—It shall also be lawful for every Municipal Board or for any persons appointed by it for that purpose, to inspect the weights and measures used in markets and shops in the Municipality, with a view to the prevention and punishment of offences relating to weights and measures as described in Chapter XIII of the Indian Penal Code.

Penalty for establishing certain offensive or dangerous trades.

Section 136.—Within such limits as may, for the purposes of this Section, be fixed by the Municipal Board, no premises shall be newly used, except under license from such Board, for any of the following purposes, *viz.*, for depositing or washing soiled clothes, or for boiling paddy, or for melting tallow or sulphur, or for boiling or storing offal, blood, bones or rags, or for washing or drying wool or hair, or as a soap-house, dyeing house or yard, camphor or oil-boiling house, oil-mill or press, tannery, brick, pottery or limekiln, sago manufactory, distillery or other manufactory, or place for storing hides, fish, horns, skins, from which either offensive or unwholesome smells arise, manufactory of fire-works, place of storing explosive or combustible materials, or of any place which is used for any purposes which are calculated to be dangerous to life, health or property.

Licenses to be granted.

Section 137.—Licenses shall be issued by the Municipal Board to all persons permitted to carry on the trades aforesaid under the preceding Section, or who have carried on such trades previous to the coming into operation of this regulation, and in these licenses shall be fully stated the conditions under which it shall be lawful to carry on such trades. And whoever, without such license, carries on any such trade within the Municipality shall be liable to a penalty not exceeding fifty rupees, and to a further penalty not exceeding ten rupees for every day after conviction for such offence during which such trade is continued.

License for continuing offensive trades already existing.

Section 138.—Where any application is made to the Municipal Board for a license to continue any such trade which has been carried on previous to the coming into operation of this Regulation, it shall be lawful for the Municipal Board to suspend the issuing of such license for a reasonable time, to admit of an application being made to, and determined by, the Magistrate under the next Section: Provided always that no person shall be liable to a penalty for continuing such trade without a license during the period that shall elapse between the application for such license and the final determination of the Magistrate.

Case of such trades to be brought to Magistrate's notice.

Section 139.—If, prior to the coming into operation of this Regulation, any such trade has been carried on within the limits of any Municipality, and it is shown to the satisfaction of the Municipal Board that such trade is a nuisance, or dangerous to the neighbourhood, the Municipal Board shall bring these facts to the notice of the Magistrate, for the purpose of causing such nuisance to be removed, as provided in the Code of Criminal Procedure.

No burial or burning place henceforth to be formed without leave of the Municipal Board.

Section 140.—No burial or burning ground, whether public or private, shall be made or formed after the coming into operation of this Regulation, without license, in writing, from the Municipal Board; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding fifty rupees.

Municipal Board may order certain burial or burning grounds to be closed.

Section 141.—If, upon the evidence of competent persons, it shall appear to any Municipal Board that any burial or burning ground is in such a state or position as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a reasonable distance and is available, such Board may, by Notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground; and whoever, after the time so appointed, buries, or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding fifty rupees.

Burial places, &c., to be provided.

Section 142.—Every Municipal Board shall, from time to time, from the funds at its disposal, and with the sanction of the *Government*, provide fitting places to be used as burial or burning grounds, for the use of the inhabitants of the Municipality

Cart-stands and halting places for vehicles and cattle.

Section 143.—No place shall be used as a cart-stand, or public halting place for vehicles or cattle of any description, within any Municipality, unless licensed as a cart-stand or public halting place by the Municipal Board. Whoever uses or permits to be used, for any purpose aforesaid, any place within the Municipality not so licensed, shall be liable to a penalty not exceeding fifty rupees, and to a further penalty not exceeding ten rupees for every day after conviction for such offence during which such use is continued.

Provision and inspection of cart-stands or halting places for vehicles and cattle.

Section 144.—A Municipal Board may, from time to time, provide places for the purpose of being used as cart-stands or public halting places, and shall be authorized to levy fees for the use thereof.

Future obstructions in the streets.

Section 145.—Whoever builds any wall, or erects any fence, or other obstruction or encroachment, in any public street, or in or over any open drain or sewer along the side of any such street, after this Regulation shall have come into operation in any Municipality, shall be liable to a penalty not exceeding fifty rupees; and the Municipal Board shall have the power to remove any such obstruction or encroachment, and the expense of such removal shall be paid by the person who caused the same to be erected, and shall be recoverable as a debt due to the Municipal Board. Nothing herein contained shall prevent the Municipal Board from licensing any temporary erections in any public street on occasions of festivals and ceremonies.

Removal of existing obstructions.

Proviso.

Section 146.—Any Municipal Board may cause any such obstruction or encroachment, erected before this Regulation came into operation, to be removed or altered, as it shall think fit: Provided that thirty days before such alteration or removal is begun, notice in writing shall be given of such intended removal or alteration to the occupier of the house or building in front of which such encroachment or obstruction exists. And the Municipal Board shall make reasonable compensation to every person who suffers damage by such removal or alteration.

Taking up or altering pavements, &c., without authority.

Section 147.—Whoever takes up, or makes any alterations in, the pavement or other material, or in the fences or posts of any public street in any Municipality, without the consent, in writing, of the Municipal Board, or without other lawful authority, shall be liable to a fine not exceeding fifty rupees.

Private persons laying out new streets.

Section 148.—Any person who wishes to make or lay out any new street in any Municipality, shall give notice thereof in writing to the Municipal Board, showing the intended level and width of such street; and the level and width of every such street shall be fixed or approved by the Municipal Board. Any one laying out any new street without the written permission of such Board shall be liable to fine not exceeding fifty rupees, and the expense of the removal of any building erected in such new street shall be paid by the offender and be recoverable as a debt due to the Municipal Board.

Erection of new buildings and huts.

Section 149.—It shall not be lawful for any person to erect, within any Municipality, any building or hut, or any range or block of buildings or huts, on any plot or parcel of ground on which no buildings or huts are standing, without previous notice, in writing, to the Municipal Board, and the Municipal Board may require such buildings or huts to be built, so that they may stand in regular lines, with a free passage or way in front of each line, of such width as the Board may think proper for salutary ventilation, and to facilitate scavengering, and at such a level as will admit of sufficient drainage. Any buildings or huts which may be erected in contravention of this Section shall, after one month's notice in writing to the builder thereof to remove the same, be removed by the direction of the Municipal Board, and the expense incurred in doing so shall be paid by the person who caused the some to be built, and shall be recoverable as a debt due to such Board.

Powers as to existing huts.

Section 150.—Whenever any Municipal Board is satisfied from inspection, or by report of competent persons, that any existing block of buildings or huts in any Municipality is, by reason of the manner in which the buildings or huts are crowded together, or of want of drainage, and the impracticability of scavengering, attended with risk of disease to the inhabitants or the neighbourhood, the Municipal Board may, with the sanction of the Government, cause a notice to be fixed to some conspicuous part of such buildings or blocks of huts, requiring the owners or occupiers thereof, or, at the option of the Municipal Board, the owner of the land, on which such buildings or huts are built, within a reasonable time to be fixed by such Board for that purpose, to execute such works as the Board, with such sanction as aforesaid, may deem necessary for avoidance of such risk. And, in case such owners or occupiers or the owner of the land shall refuse or neglect to execute such works within the time appointed, the Municipal Board may cause the said buildings or huts to be taken down, or such works to be performed in respect of such buildings or huts, as such Board may deem necessary to prevent such risk. If such buildings or huts be pulled down, the Board shall cause the materials of each building or hut to be sold separately, if such sale can be effected ; and the proceeds shall be paid to the owner of the hut, or, if the owner be unknown, or the title be disputed, shall be held in deposit by the Board until the person interested therein shall obtain the order of a Court of competent jurisdiction for the payment of the same : Provided that such proceeds, if unclaimed, shall, after the expiration of twelve months, be credited to the Municipal Fund : Provided also that the Municipal Board shall make reasonable compensation to all persons who shall suffer damage by any of the aforesaid works executed under the direction of the Municipal Board.

Buildings may be set forward for improving line of streets.

Section 151.—Every Municipal Board may, upon such terms as it shall think fit, allow any building to be set forward for improving the line of any public street in which such building is situated.

Buildings projecting beyond line of streets, when taken down, to be set back.

Proviso.

Section 152.—When any building, or any part thereof, which projects beyond the regular line of a public street, or beyond the front of the building on either side thereof, has been taken down in order to be rebuilt or altered, any Municipal Board may require the said projecting part to be set back to, or towards, the line of the street or the line of the adjoining buildings : Provided always, that the Municipal Board shall make full compensation to the owner of any such building for any damage he may thereby sustain, and if any dispute shall arise touching the amount of such compensation, the same shall be settled in the manner hereinafter provided for the settlement of disputes respecting damages and expenses.

Maintenance and repair of streets.

Section 153.—(1). Every Municipal Board shall, from time to time, so far as the Municipal Fund at its disposal will permit, repair the public streets and bridges and maintain them in good order.

Foot-ways.

(2). The Municipal Board may make and maintain foot-ways for the use of passengers in any street, and may place on the sides of such foot-ways such fences and posts as may be needed for the protection of foot-passengers.

Power to make and improve streets and close them, &c.

Section 154.—(1). A Municipal Board may lay out and make new public streets, and may construct bridges and tunnels, and may turn, divert or close any public street, and may widen, lengthen, enlarge or otherwise improve any such street, and shall make reasonable compensation to the owners and occupiers of any land or buildings which are required for, or affected by, any such purposes.

Power to take land adjoining new streets for building purposes.

(2). In laying out or making a street, or in turning, diverting, widening, lengthening, enlarging or otherwise improving a street, the Municipal Board may, in addition to the land necessary for such street and the foot-ways thereof, purchase also the land necessary for the buildings to form or improve the said street.

Cleansing of streets.

Section 155.—Every Municipal Board shall, as far as practicable, cause the streets and foot-ways to be regularly swept and cleansed, and the dust, dirt, ashes, rubbish, and filth of every sort found thereon to be collected and removed.

Streets may be watered

Section 156.—(1). A Municipal Board may cause the streets to be watered, and for that purpose may provide such works and engines as it thinks necessary.

and lighted.

(2.) The Municipal Board may cause the streets to be lighted, and for that purpose may provide such lamps and works as it thinks necessary.

Names of streets.

Section 157.—Every Municipal Board shall, from time to time, cause to be put up or painted on a conspicuous part of some house, building, wall or place, at or near the end or entrance of every street, the name by which such street is to be known ; and whoever destroys or defaces such name shall be liable to a penalty not exceeding ten rupees.

Numbers on houses.

Section 158.—A Municipal Board may, from time to time, fix a number in a conspicuous place on the outer side of any house, or building, or at the entrance of the enclosure thereof fronting the street ; and whoever destroys, pulls down, or defaces any such number shall be liable to a penalty not exceeding ten rupees.

Roofs and external walls of huts not to be made of inflammable material.

Section 159.—The external roofs, walls, and verandahs of huts, or other buildings erected or renewed within the limits of any Municipality after this Regulation shall have come into operation therein, shall not be made of grass, leaves, mats, or other inflammable materials. Any person contravening this Section shall be liable to a penalty not exceeding ten rupees for every such offence, and for every day that such offence is continued after conviction.

Removal of existing roofs.

Section 160.—A Municipal Board may cause any such external roofs, walls and verandas of inflammable materials erected before or after this Regulation came into operation, to be removed after due notice, if they shall appear to it to be dangerous to the neighbourhood. And such Board shall make reasonable compensation for any damage which may be occasioned by such removal.

so that they may stand in regular lines, with a free passage or way in front of each line, of such width as the Board may think proper for salutary ventilation, and to facilitate scavengering, and at such a level as will admit of sufficient drainage. Any buildings or huts which may be erected in contravention of this Section shall, after one month's notice in writing to the builder thereof to remove the same, be removed by the direction of the Municipal Board, and the expense incurred in doing so shall be paid by the person who caused the some to be built, and shall be recoverable as a debt due to such Board.

Powers as to existing huts.

Section 150.—Whenever any Municipal Board is satisfied from inspection, or by report of competent persons, that any existing block of buildings or huts in any Municipality is, by reason of the manner in which the buildings or huts are crowded together, or of want of drainage, and the impracticability of scavengering, attended with risk of disease to the inhabitants or the neighbourhood, the Municipal Board may, with the sanction of the Government, cause a notice to be fixed to some conspicuous part of such buildings or blocks of huts, requiring the owners or occupiers thereof, or, at the option of the Municipal Board, the owner of the land on which such buildings or huts are built, within a reasonable time to be fixed by such Board for that purpose, to execute such works as the Board, with such sanction as aforesaid, may deem necessary for avoidance of such risk. And, in case such owners or occupiers or the owner of the land shall refuse or neglect to execute such works within the time appointed, the Municipal Board may cause the said buildings or huts to be taken down, or such works to be performed in respect of such buildings or huts, as such Board may deem necessary to prevent such risk. If such buildings or huts be pulled down, the Board shall cause the materials of each building or hut to be sold separately, if such sale can be effected; and the proceeds shall be paid to the owner of the hut, or, if the owner be unknown, or the title be disputed, shall be held in deposit by the Board until the person interested therein shall obtain the order of a Court of competent jurisdiction for the payment of the same: Provided that such proceeds, if unclaimed, shall, after the expiration of twelve months, be credited to the Municipal Fund: Provided also that the Municipal Board shall make reasonable compensation to all persons who shall suffer damage by any of the aforesaid works executed under the direction of the Municipal Board.

Buildings may be set forward for improving line of streets.

Section 151.—Every Municipal Board may, upon such terms as it shall think fit, allow any building to be set forward for improving the line of any public street in which such building is situated.

Buildings projecting beyond line of streets, when taken down, to be set back.

Section 152.—When any building, or any part thereof, which projects beyond the regular line of a public street, or beyond the front of the building on either side thereof, has been taken down in order to be rebuilt or altered, any Municipal Board may require the said projecting part to be set back to, or towards, the line of the street or the line of the adjoining buildings: Provided always, that the Municipal Board shall make full compensation to the owner of any such building for any damage he may thereby sustain, and if any dispute shall arise touching the amount of such compensation, the same shall be settled in the manner hereinafter provided for the settlement of disputes respecting damages and expenses.

Proviso.

Maintenance and repair of streets.

Section 153.—(1). Every Municipal Board shall, from time to time, so far as the Municipal Fund at its disposal will permit, repair the public streets and bridges and maintain them in good order.

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Foot-ways.

(2). The Municipal Board may make and maintain foot-ways for the use of passengers in any street, and may place on the sides of such foot-ways such fences and posts as may be needed for the protection of foot-passengers.

Power to make and improve streets and close them, &c.

Section 154.—(1). A Municipal Board may lay out and make new public streets, and may construct bridges and tunnels, and may turn, divert or close any public street, and may widen, lengthen, enlarge or otherwise improve any such street, and shall make reasonable compensation to the owners and occupiers of any land or buildings which are required for, or affected by, any such purposes.

Power to take land adjoining new streets for building purposes.

(2). In laying out or making a street, or in turning, diverting, widening, lengthening, enlarging or otherwise improving a street, the Municipal Board may, in addition to the land necessary for such street and the foot-ways thereof, purchase also the land necessary for the buildings to form or improve the said street.

Cleansing of streets.

Section 155.—Every Municipal Board shall, as far as practicable, cause the streets and foot-ways to be regularly swept and cleansed, and the dust, dirt, ashes, rubbish, and filth of every sort found thereon to be collected and removed.

Streets may be watered

Section 156.—(1). A Municipal Board may cause the streets to be watered, and for that purpose may provide such works and engines as it thinks necessary.

and lighted.

(2.) The Municipal Board may cause the streets to be lighted, and for that purpose may provide such lamps and works as it thinks necessary.

Names of streets.

Section 157.—Every Municipal Board shall, from time to time, cause to be put up or painted on a conspicuous part of some house, building, wall or place, at or near the end or entrance of every street, the name by which such street is to be known ; and whoever destroys or defaces such name shall be liable to a penalty not exceeding ten rupees.

Numbers on houses.

Section 158.—A Municipal Board may, from time to time, fix a number in a conspicuous place on the outer side of any house, or building, or at the entrance of the enclosure thereof fronting the street ; and whoever destroys, pulls down, or defaces any such number shall be liable to a penalty not exceeding ten rupees.

Roofs and external walls of huts not to be made of inflammable material.

Section 159.—The external roofs, walls, and verandahs of huts, or other buildings erected or renewed within the limits of any Municipality after this Regulation shall have come into operation therein, shall not be made of grass, leaves, mats, or other inflammable materials. Any person contravening this Section shall be liable to a penalty not exceeding ten rupees for every such offence, and for every day that such offence is continued after conviction.

Removal of existing roofs.

Section 160.—A Municipal Board may cause any such external roofs, walls and verandas of inflammable materials erected before or after this Regulation came into operation, to be removed after due notice, if they shall appear to it to be dangerous to the neighbourhood. And such Board shall make reasonable compensation for any damage which may be occasioned by such removal.

Power to trim hedges and trees bordering on roads.

Section 161.—Every Municipal Board shall give notice, in writing, to the owner, if known and within the limits of its jurisdiction, and also to the occupier of any land, to trim or prune any of the hedges thereof that may be planted along any public road or street, so that they may not exceed the height of six feet from the level of the ground, and to cut and trim all trees, which, by overhanging any public road or street, obstruct the passage or cause damage thereto. And, in the event of such notice not being complied with within eight days from the date thereof, such Board may cause the said hedges and trees to be cut and trimmed in the manner required; and the expense incurred by such Board in respect thereof, shall be paid to it, by the owner or occupier of such land making default, or may be recovered from the sale of such loppings, or as a debt due to the Municipal Board.

Power to remove noxious vegetation, &c.

Section 162.—Whenever any lands or premises, being private property or within any private enclosure, appear to any Municipal Board to be, by reason of noxious vegetation, or want of drainage, in a state injurious to health, it shall be lawful for such Board to give notice, in writing, to the owner, if known and within the limits of its jurisdiction, and also to the occupier of the premises, to clear and remove such vegetation or to drain such premises; and if such owner or occupier do not, within one week after such notice, begin to cut, clear, and remove such vegetation or to drain such land, and do not complete such work with due diligence, such Board and its officers, and workmen, may, after forty-eight hours' notice in writing, enter into the said premises and do all necessary acts for the purpose aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the owner or occupier of such premises, or shall be recoverable as a debt due to the Municipal Board.

Power to enter and cleanse buildings.

Section 163.—It shall be lawful for every Municipal Board, at any time between sunrise and sunset, by itself or by its officers, on giving notice in the manner provided by the previous Section, to enter into and inspect all buildings, and, by an order in writing, to direct all or any part to be forthwith internally and externally limewashed or otherwise cleansed for sanitary reasons; and, if the owner or occupier of such building neglect to do so within a time to be fixed by such Board in such order, such Board may cause the same to be done; and the expenses incurred shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Municipal Board.

Power to secure, enclose, &c., deserted buildings and lands.

Section 164.—If any building or land, by reason of abandonment, disuse, or of disputed ownership, or other cause, shall remain untenanted, and thereby become a resort of idle and disorderly persons, or, in the opinion of any Municipal Board, in any manner become a nuisance, such Board, after due enquiry, may cause notice in writing to be given to the owner, or to the person claiming to be the owner, if he be known and resident within the Municipality, and shall also cause such notice to be put on the door or some conspicuous part of the building or land requiring the persons concerned therein, whoever they may be, to secure, enclose, clear or cleanse the same; and if such notice shall not be complied with within fifteen days, such Board shall cause the necessary work to be executed, and all expenses thereby incurred shall be paid by the owner of the building or land, and shall be recoverable as a debt due to the Municipal Board.

Penalty for failure to obtain renewal of licenses issued under Sections 112, 130, 132, 137, 140 and 143.

Section 165.—The licenses issued under Sections 112, 130, 132, 137, 140 and 143, shall be issued annually and shall expire on the last day of the official year; and any person, who, being bound to take out such license, fails to obtain a renewal within one month after the expiration of such license, shall be liable to the penalties specified in those Sections.

Licenses.

Section 166.—When any license is granted under the provision of this Regulation, authorizing the use of any place for the purposes therein described, fees may be charged for such license at such rate as shall be fixed by the Municipal Board, subject to the approval of the *Government*: Provided always, that no fees shall be chargeable in respect of burying or burning grounds licensed under Section 140.

Prevention of Nuisances.

Power of Board to make rules regarding nuisances.

Section 167.—(1). A Municipal Board may, from time to time, at a special meeting, make rules—

(*a*) declaring that such acts or omissions within the Municipality as may in its opinion cause or tend to cause any common injury, danger or annoyance to the public, or to people in general who dwell or occupy property in the vicinity, or any injury, obstruction, danger or annoyance to persons who may have occasion to use any public right, shall be deemed, within the meaning of the Indian Penal Code and for the purposes of this Regulation, to be public nuisances; and

(*b*) defining the cases, manner and times in and at which officers of the Board may enter on private property for the detection and abatement of public nuisances.

(2). A rule made under this Section shall not come into force until it has been confirmed by the Government and published for such time and in such manner as the Government may from time to time prescribe in this behalf.

Power to prohibit commission, repetition or continuance of public nuisances.

Section 168.—Subject to any orders which the Government may, from time to time, make in this behalf, a Municipal Board may order any person not to do or not to omit to do, within the Municipality, any thing the doing of or omission to do which is a public nuisance.

Registration of Births and Deaths.

Municipal Board to keep a Register of Births and Deaths and to appoint Registrars.

Section 169.—Every Municipal Board shall keep in its office a Register of all Births and Deaths in the Municipality, and for this purpose it may divide the Municipality into such and so many Districts as it shall think fit, and shall appoint a person to be Registrar of Births and Deaths within the Municipality; or, in case of the division of the Municipality into Districts, for every such District it shall appoint a person to be Registrar of Births and Deaths within such District.

Every Registrar to be resident in the Municipality or District; list of Registrars to be published, &c.

Section 170.—Every Registrar shall reside within the Municipality or District of which he is Registrar, and shall cause his name, with the addition of Registrar of Births and Deaths of the Municipality or District for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling house; and every Municipal Board shall cause to be *publicly notified in the manner provided in Section* 49 a list containing the name and abode of every such Registrar in the Municipality.

Municipal Board to have Register Books prepared, and to furnish extracts, as prescribed.

Section 171.—Every Municipal Board shall cause to be prepared and printed a sufficient number of Register Books for making entries of all births and deaths which may take place within the Municipality, according to such forms and instructions as may from time to time be prescribed by the *Government*, and published in the official Gazette. Extracts from the Register shall be furnished at such times and to such officers as the *Government* may appoint.

Registrar to inform himself of and register births and deaths.

Section 172.—Every Registrar shall inform himself carefully of every birth and death which may happen in his Municipality or District after this Regulation comes into operation, and shall learn and register, as soon as conveniently may be after the event, the particulars required to be registered, according to the forms prescribed as aforesaid, touching every such birth and death, as the case may be, which shall not have been already registered.

Information of birth, how to be given.

Section 173.—The father or mother of every child born in the Municipality or, in case of the death, illness, absence, or inability of the father or mother, some person who was present at or in attendance during the child birth, shall, within twenty days next after the days of every such birth, give information to the Registrar, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child.

Information of death, how to be given.

Section 174.—Some one of the persons present at the death, or in attendance during the last illness of every person dying in the Municipality or, in case of the death, illness, inability, or default of all such persons, the occupier of the building or tenement, or, in case the occupier be the person who shall have died, some inmate of the building or tenement in which such death shall have happened, shall, within twenty days next after the day of such death, give information to the Registrar, according to the best of his knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. It shall also be the duty of every person who is conducting or performing the funeral ceremonies of any person who has died within the Municipality, when required, to furnish to the Registrar, or to any person authorized by him, such information as he may possess, touching the said several particulars.

Penalties.

Section 175.—Any person whose duty it shall be to give information to a Registrar under the two preceding Sections, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding twenty rupees for each offence.

Person giving information to sign the register.

Section 176.—Every person by whom the information contained in any register of births, or deaths, under this Regulation, shall have been given, shall, if he can write, sign in the register his name, description and place of abode, or, if he cannot write, shall put his mark in the register to his name, description, and place of abode.

CHAPTER VI.

CONTROL.

Section 177.—The Deputy Commissioner may—

Control by Deputy Commissioner.

(*a*) enter on or inspect, or cause to be entered on or inspected, any immovable property within the limits of the District occupied by any Municipal Board, or any work in progress within those limits under the direction of any such Board;

(*b*) call for and inspect any book or document in the possession or under the control of any such Board having authority within those limits;

(*c*) require any such Board to furnish such statements, accounts, reports and copies of documents relating to the proceedings or duties of the Board as he may think fit to call for; and

(*d*) record in writing, for the consideration of any such Board, any observations he may think proper in regard to the proceedings or duties of the Board.

Power to suspend action under Regulation.

Section 178.—(1). The Deputy Commissioner may, by order in writing, suspend within the limits of the District, the execution of any resolution or order of a Municipal Board, or prohibit the doing within those limits of any act which is about to be done, or is being done, in pursuance of or under cover of this Regulation, if, in his opinion, the resolution, order or act is in excess of the powers conferred by law or the execution of the resolution or order, or the doing of the act, is likely to lead to a serious breach of the peace, or to cause serious injury or annoyance to the public or to any class or body of persons.

(2). When a Deputy Commissioner makes any order under this Section, he shall forthwith forward a copy thereof, with a statement of his reasons for making it, to the Government, which may thereupon rescind the order or direct that it continue in force with or without modification, permanently or for such period as it thinks fit.

Extraordinary powers of Deputy Commissioner in case of emergency.

Section 179.—(1). In cases of emergency, the Deputy Commissioner may provide for the execution of any work, or the doing of any act, which a Municipal Board is empowered to execute or do, and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public, and may direct that the expense of executing the work or doing the act shall be forthwith paid by the Board.

(2). If the expense is not so paid, the Deputy Commissioner may make an order directing the person having the custody of the balances of the Board's funds to pay the expense, or as much thereof as is from time to time possible, from the appropriate balance in priority to any or all other charges against the same.

(3). The Deputy Commissioner shall forthwith report to the Government every case in which he uses the powers conferred upon him by this Section.

Power of Government in case of default of Board.

Section 180.—(1). If at any time it appears to the Government that a Municipal Board has made default in performing any duty imposed on it by or under this or any other Regulation for the time being in force, the Government may, by order in writing, fix a period for the performance of that duty.

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(2). If that duty is not performed within the period so fixed, the Government may appoint the Deputy Commissioner of the District to perform it, and may direct that the expense of performing it shall be paid, within such time as it may fix, to the Deputy Commissioner by the Board.

(3). If the expense is not so paid, the Deputy Commissioner, with the previous sanction of the Government, may make an order directing the person having the custody of the balances of the Board's funds to pay the expense, or so much thereof as is from time to time possible, from the balance of the appropriate fund in priority to any or all other charges against the same.

Power of Government to supersede Board in case of incompetency, persistent default or excess or abuse of powers.

Section 181.—(1). If a Municipal Board is not competent to perform, or persistently makes default in the performance of the duties imposed on it by or under this or any other Regulation for the time being in force, or exceeds or abuses its powers, the Government may, by an order published, with the reasons for making it, in the official Gazette, declare that Board to be incompetent, or in default or to have exceeded or abused its powers, as the case may be, and supersede it for a period to be specified in the order.

(2). When a Board is so superseded, the following consequences shall ensue:—

(*a*) all members of the Board shall, as from the date of the order, vacate their offices as such members;

(*b*) all powers and duties of the Board may, during the period of supersession, be exercised and performed by such person or persons as the Government, from time to time, appoints in that behalf;

(*c*) all property vested in the Board shall, during the period of supersession, vest in the Government.

(3). On the expiration of the period of supersession specified in the order, the Board shall be re-constituted, and the persons who vacated their offices under Clause (*a*) shall not be deemed disqualified from being members.

Accounts, Annual Reports and Budget Estimates.

Keeping of accounts.

Section 182.—Accounts of the receipts and expenditure of every Municipal Board shall be kept in such form as the Government, from time to time, prescribes, and they shall be submitted with all necessary vouchers to such officers and at such periods as the Government may direct. They shall be balanced annually at the end of every official year, and shall be audited by an officer appointed for the purpose by Government.

Annual reports and statements to be submitted.

Section 183.—As soon after the 1st of April of every year as may be possible, every Municipal Board shall hold a meeting at which the President shall place before it for consideration a report of the administration of its Municipal Funds, with an account, in such form as the Government may prescribe, of the receipts and expenditure of the same for the past official year.

A copy of such report and account and of the resolutions passed in regard to them shall be submitted by every Municipal Board to the Deputy Commissioner of the District, if he is not the President of such Municipal Board.

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The Deputy Commissioner shall submit the annual reports and accounts of all Municipal Boards in the District, generalized for the whole District, to the Government.

Annual estimates of receipts and expenditure.

Section 184.—Every Municipal Board shall hold a meeting at some time to be fixed by such Board on or before the 1st February of each year at which the President shall place before it a budget estimate of the receipts and expenditure of the Board for the next succeeding official year in such form as the Government, from time to time, prescribes.

Such Board may adopt, with or without modification, the budget estimate thus placed before it.

Supplementary estimates.

Such Board may, at any time during the year for which any budget estimate has been approved or sanctioned, cause supplementary estimates to be prepared. Every such supplementary estimate shall be considered and approved by the Municipal Board, and shall be dealt with in all respects in the same manner as if it were an original annual estimate.

Such budget estimates shall be submitted to Government before the 15th March next preceding the official year to which they relate; and if the Deputy Commissioner is not the President of the Municipal Board, they shall be sent through the Deputy Commissioner.

The Government may pass on the estimates submitted to it under this Section and on accounts and reports submitted under Section 183 such orders as it thinks fit, which shall be binding upon all Municipal Boards.

Provided that the fact that the orders of Government have not been passed upon any estimates submitted to it under this Section, shall not prevent such estimates being brought into operation, pending the orders of Government.

Except on emergency, sums not provided in estimate not to be expended.

Section 185.—Except in case of pressing emergency, no sum shall be expended by or on behalf of any Municipal Board, unless such sum is included in some estimate at the time in force which has been sanctioned as aforesaid.

If any sum is so expended on a pressing emergency, the circumstance shall forthwith be communicated to Government (through the Deputy Commissioner if he is not the President of the Municipal Board), together with an explanation of the way in which it is proposed by the Municipal Board to cover such extra expenditure.

CHAPTER VI.

EXECUTION OF WORKS.

Section 186.—(1). Municipal Boards shall cause the construction and repair of all buildings, roads, bridges, tanks, water-works and channels, undertaken by them in accordance with this Regulation, of the estimated cost of Rs. 100 and upwards to be executed by the Government Public Works Department.

Execution of works.

(2). The Executive Engineer of the District, or such other officer as the Government appoints in this behalf, shall prepare, at the requisition of every Municipal Board, plans, specifications and estimates of works proposed.

(3). Such plans, specifications and estimates shall be sanctioned by proper authority in accordance with the standing orders of the Government relating to public works undertaken by the Government.

Upon such sanction, the plans, specifications and estimates shall be forwarded to the Municipal Board on whose requisition they were prepared.

Such Board may thereupon cause the works to be executed by the Public Works Department placing the requisite funds at the disposal of that Department.

(4). The Municipal Board shall have power, either through its President or one of its members, or one of its officers specially deputed for the purpose, to inspect the works while in progress and offer suggestions calculated to ensure their efficient execution or to economize expenditure upon them.

The officers of the Public Works Department in immediate charge of such works shall be bound to receive and consider those suggestions, and when they involve alterations of sanctioned plans, specifications and estimates, to seek instructions from the officers authorized to sanction such alterations.

(5). When the Public Works Department decide to execute a work required by a Municipal Board by means of contractors, the co-operation of the Municipal Board ordering the execution of such work shall be invited, and, where possible, either the entire contracts or rates for work to be executed shall be put up to public competition.

(6). No payment shall be made for any work done for any Municipal Board except upon a certificate, of its proper execution in accordance with sanctioned plans and specifications, signed by the Executive Engineer of the District or other officer appointed by him.

(7). If the estimated cost of any work referred to in Sub-Section (1) is less than Rs. 100, the Municipal Board may cause the same to be executed in such manner and by such agency as it thinks fit.

Supplementary.

Powers of the Police.

Section 187.—It shall be lawful for any Police constable or officer to arrest, without warrant, any person guilty of any offence committed within his view against any provision of this Regulation or any rule under this Regulation: Provided that it shall be lawful for any Police officer, under the general or special instructions of the Municipal Board, to lay any information before a Magistrate, and to apply for summons, warrant, search warrant, or such other legal process as may by law issue and may be expedient under the circumstances, against any person committing any offence under this Regulation, and to prosecute such offenders up to final judgment.

Duties of Police.

Section 188.—It shall be the duty of all Police officers to give immediate information to the Municipal Board of any offence committed contrary to the provisions of this Regulation.

Power to summon persons.

Section 189.—It shall be lawful for the Municipal Board to summon the owner or occupier of any place which is liable to taxation, registration or inspection, or which requires to be licensed under this Regulation, or in respect of which they are authorized to do any act or to make any order; or the owner of any article or animal liable to taxation or registration, or the agent or servant of such owner or occupier and examine him, or to require him to make a return in writing in respect of any *matter relating to such place, article or animal upon which they may require information for the purpose of this Regulation.*

Power to inspect places.

Section 190.—*It shall be lawful for the Municipal Board and its officers and servants duly authorized at any time between sunrise and sunset to enter any land or building for the purpose of inspecting any place, animal or thing which is liable to taxation, registration or inspection or which should be licensed under this Regulation, or for the purpose of making any survey, or of executing any work, or of doing any other act authorized by this Regulation to be done by the Municipal Board: Provided that the Municipal Board, its officers and servants shall not enter upon any building or land which may be occupied at the time unless with the consent of the occupier thereof, without previously giving the said occupier twenty-four hours' notice of its intention to do so.*

Obstruction to Municipal Board.

Section 191.—*Whoever shall, without lawful excuse obstruct, molest or hinder the Municipal Board or any of its officers or servants, whether or not public servants within the meaning of Section 21 of the Indian Penal Code, in doing any act authorized by this Regulation to be done by the Municipal Board, shall be liable on conviction before a Magistrate to a fine not exceeding 50 rupees.*

Damage to the Municipal Board property to be made good in addition to penalty.

Section 192.—If, through any act, neglect, or default, on account whereof any person shall have incurred any penalty, any damage to the property of the Municipal Board shall have been committed by such person, he shall be liable to make good such damage, as well as to pay such penalty; and the amount of such damage shall, in case of dispute, be determined by the Magistrate by whom the party incurring such penalty shall have been convicted, and on non-payment of such damage on demand the same shall be levied by distress, and such Magistrate shall issue his warrant accordingly.

Offender may be detained in custody, or compelled to give security, if fine, &c., be not forthwith paid.

Section 193.—In case any fine, forfeiture, or penalty imposed under, or by virtue of, this Regulation, or of any bye-law or rule made in pursuance thereof, shall not be forthwith paid, the Magistrate may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to the warrant of distress, unless the offender shall give security, to the satisfaction of the Magistrate, for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

If no sufficient distress can be had, or there be not sufficient property whereupon the fine, &c., can be levied, the offender, if not a European British subject, may be imprisoned.

Section 194.—If, upon the return of such warrant, it shall appear that no sufficient distress can be had whereon to levy such fine, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of the Magistrate by the confession of the offender or otherwise, that he has not sufficient property whereupon such fine or sum of money could be levied if a warrant of distress were issued, the Magistrate may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of the Magistrate, for any term not exceeding two calendar months when the amount of fine shall not exceed fifty rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred rupees, and for any term not exceeding six calendar months in any other case: the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Service of notice.

Section 195.—Every notice or summons under any of the preceding Sections of this Regulation, or under any bye-law or rule, may be served personally upon the person to whom the same is addressed, or may be served by leaving the same at his usual or last known place of abode with some adult member or servant of his family; or, if it cannot be so served, it may be put upon some conspicuous part of such place of abode. If the notice or summons relates to any house, building, or land, and the place of abode of the owner is unknown, the notice or summons shall be deemed to be duly served if put upon some conspicuous part of the house, building, or land to which the same relates.

Municipal Boards may sue in competent Court instead of distraining, or on failure of distress.

Section 196.—Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole, or any part, of any rates, taxes, fees, or forfeitures recoverable under the provisions of this Regulation, the Municipal Board may sue the person liable to pay the same in any Court of competent jurisdiction.

Power to make compensation out of the Municipal Fund.

Section 197.—The Municipal Board may make compensation out of the Municipal Fund, to any person sustaining any damage by reason of the exercise of any of the powers vested in the Municipal Board, its officers or servants, under this Regulation.

Municipal Board empowered to make Bye-laws.

Section 198.—It shall be lawful for the Municipal Board to make Bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Regulation, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Regulation, and to affix fines and penalties for the infringement of such Bye-laws: Provided that no Bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a Bye-law shall exceed twenty rupees, and that, in case of a continuing infringement, no fine shall exceed ten rupees for every day after written notice from the Municipal Board of such infringement.

Proviso.

Damages, costs, or expences, how recoverable.

Section 199.—In all cases where any damages, costs, or expenses are, under any Bye-laws or provisions of this Regulation, directed to be paid, the amount of the same, in case of dispute, shall be *ascertained and determined by a Civil Court of competent jurisdiction.*

Method of proceeding before the Civil Court.

Section 200.—*In any case referred to the Civil Court under the provisions of the preceding Section, it shall be lawful for the said Court on the application of either party, to summon the other party to appear before them, at a time and place to be named in such summons, and every such summons shall be served in the manner specified in Section 195 of this Regulation. Upon the appearance of the parties, or in the absence of any of them, upon proof of due service of the summons, it shall be lawful for such Court to hear and determine such questions, and, for that purpose, to examine such parties or any of them, and their witnesses on oath, and the costs of every such inquiry shall be in the discretion of such Court who shall determine the amount thereof.*

Penalty on member, officer or servant of a Board being interested in contract made with Board.

Section 201.—If any member, officer or servant of a Board is, otherwise than with the permission in writing of the Government, directly or indirectly interested in any contract made with the Board, he shall be deemed to have committed an offence under Section one hundred and sixty-eight of the Indian Penal Code:

Provided that no person shall, by reason of being a share-holder in, or member of, any incorporated or registered company, be held to be interested in any contract entered into between such Company and the Board.

Suits against Boards and their officers and servants.

Section 202.—In respect of every suit instituted against a Municipal Board, or against any officer or servant of the Board, in respect of an act purporting to be done by him in his official capacity, the Board, officer or servant shall have, as nearly as may be, all the privileges which a public officer has under Chapter XXVII of the Code of Civil Procedure.

Liability of members for loss, waste or misapplication.

Section 203.—Except as hereinafter otherwise provided, no member of a Municipal Board shall be personally liable in respect of any contract or agreement made or for any expense incurred by or on behalf of such Board; the Municipal Fund at the disposal of each Municipal Board shall be liable for and be charged with all costs in respect of any such contract or agreement and all such expenses: Provided that every member of a Municipal Board shall be liable for the loss, waste, or misapplication of any money or other property belonging to the Board, if the loss, waste or misapplication is a direct consequence of his neglect or misconduct, and a suit for compensation may be instituted against him by the Board or by the Government.

Acquisition of land under Act X of 1870.

Section 204.—Where any land, whether within or without the limits of a Municipality, is required for the purposes of a Municipal Board, the Government may, at the request of the Municipal Board, proceed to acquire it under the provisions of the Land Acquisition Act, **1870**; and on payment by the Board of the compensation awarded under that Act the land shall vest in the Board.

Procedure for making rules under Sections.

Section 205.—(1). The authority empowered to make rules or bye-laws under Sections 89, 104, 158, shall, before making them, publish in such manner as may in its opinion be sufficient for giving information to persons interested, a draft of the proposed rules or bye-laws together with a notice specifying a date at or after which the draft will be taken into consideration; and shall before making the rules or bye-laws receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(2). Every rule made under any of those Sections shall be published in the official Gazette in English and Canarese; and such publication shall be conclusive evidence that the rule has been made as required by this Section.

Every such rule or bye-law shall be deemed to be part of this Regulation and shall have the force of law.

Prosecutions.

Section 206.—Prosecutions under this Regulation for infringement of rules or byelaws may be instituted by the Municipal Board or any person authorized by it in this behalf and not otherwise.

Delegation of powers.

Section 207.—The Government may, from time to time, by Notification published in the official Gazette, delegate, to a Commissioner or Deputy Commissioner, all or any of the powers vested in it by this Regulation, save and except those mentioned in Chapter II and Sections 38 and 181 of this Regulation in respect of any Municipality, the population of which is less than 10,000 persons.

Recovery of rents.

Section 208.—All rents and other sums due on account of property for the time being vested in or managed by the Municipal Board, may be recovered as if they were arrears of land revenue.

K. SHESHADRI IYER,
Dewan of Mysore.

SCHEDULE A.—(Section 37.)

Arts, Professions, Trades and Callings liable to be taxed.

CLASS I.

	Yearly
Every Joint Stock Company registered in India, trading with a paid-up capital of one lakh of rupees or upwards	Rupees 100

CLASS II.

Every Joint Stock Company registered in India, trading with a paid-up capital of less than one lakh of rupees	„ 50
Every Civil or Military officer under Government, whose pay or salary amounts to Rupees 150 a month or upwards	
Every Abkari Renter, and every Merchant, Banker, Sahukar, Wholesale Trader or Commission Agent	
Every Practising Barrister	
Every Owner of a Press for Cotton, or of a Coffee Cleaning Establishment or Saw Mills..	
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer, Artizan or Trader, the gross rental of whose shop or place of business is estimated at Rupees 1,200 per annum or upwards	

CLASS III.

Every Civil or Military officer under Government whose pay or salary amounts to 800 Rupees per month and is less than Rupees 1,500 per month, and every person in the service of any Joint Stock or other Public Company or Trading Firm whose salary amounts to Rupees 800 per month or upwards	„ 25
Every Merchant, Banker, Sahukar, Wholesale Trader or Commission Agent, not assessed under Class II	
Every Practising Barrister not assessed under Class II, and every Attorney-at-law, Proctor, Notary Public, Advocate or Pleader practising in any Civil and Sessions Court or Court of Small Causes	
Every Practising Surgeon, Physician, Dentist, Architect or Civil Engineer	
Every owner or farmer of a Bazaar	
Every owner of a Press for Cotton, or of a Coffee Cleaning Establishment or of Saw Mills, not assessed under Class II; and every owner of a Printing Press, or of a Press for Oil, Jute, Hides or other materials; and every Auctioneer	
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer, Artizan, or Trader, the gross rental of whose shop or place of business is estimated at Rupees 500 a year or upwards	

CLASS IV.

Every person holding a Civil appointment under Government, or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 400 a month and is less than Rupees 800 a month	„ 12
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon ..	
Every keeper of a Spirit Shop, Punch House, or Billiard Room, or Wholesale Produce Depôt	
Every Hotel-keepr, Boarding House-keeper, or Shop-keeper, or Retail Dealer, Manufacturer, Artizan, or Trader, the gross rental of whose shop or place of business is estimated at more than 100 Rupees, but less than 500 Rupees a year	
Every Pleader and Practising Vakil not included in Class III	
Every Broker or other person employed in the transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares and Bills of Exchange, or in procuring freight	

CLASS V.

	Yearly.
Every person holding a Civil appointment under Government, or in the service of any Joint Stock or other Public Company, or Trading Firm, whose salary amounts to Rupees 200 a month and is less than Rupees 400 a month .. Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Retail Dealer, Manufacturer, Artizan or Trader, not included in Class III or Class IV .. Every Pawnbroker and every Trader, Artizan, or Merchant having a shop or place of business not included in Class IV	Rupees 6

CLASS VI.

Every person holding a Civil appointment under Government or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 100 per month, and is less than Rupees 200 per month .. .. Every Keeper of a permanent stall at a Public Market .. .. .. Every Native Doctor not included in any other Class .. .. .. Every Pawnbroker and every Trader, Artizan, or Merchant having a shop or place of business not included in Class V	" 3

CLASS VII.

Every person holding a Civil appointment under Government, or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 50 a month and is less than Rupees 100 a month	" 2

CLASS VIII.

Every Retail Dealer, Manufacturer, Artizan, Trader, or keeper of a shop or stall not included in any other Class or Money Changer .. .. .. Every Pedlar, Hawker, or itinerant dealer .. .. Every person holding a Civil appointment under Government or in the service of any Joint Stock or other Public Company or Trading Firm, whose salary amounts to Rupees 30 a month and is less than Rupees 50 a month	Rupee 1

SCHEDULE B.—(Section 37.)

Vehicles and animals liable to taxation, with the maximum rates of taxation.

	Half-yearly. *Rupees.*	
For every four-wheeled Carriage on springs drawn by two horses	9	0
For every four wheeled Carriage on springs drawn by one horse, or a pair of ponies under thirteen hands, or by a pair of bullocks or buffaloes	4	8
For every two-wheeled Carriage on springs drawn by horse, mule, bullock or buffaloe ..	3	0
For every horse	4	8
For every pony under thirteen hands, or mule	4	8
For every elephant..	1	8
For every camel	12	0
For every pony, under eleven hands	6	0
Every bullock or buffaloe	0	8
Every ass	0	8
Every dog	0	4
	0	4

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SCHEDULE C.—(Section 37.)

MAXIMUM RATES OF TOLLS PAYABLE ON ENTERING THE MUNICIPAL LIMITS.

	Rs.	As.	P.
On every four-wheeled Carriage on springs	0	8	0
Do two do do	0	4	0
Do Jatka, hackney on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses or mules, laden	0	4	0
Do do do do not laden	0	2	0
Do buffalo, or bullock, laden	0	1	0
Do horse, laden or ridden	0	2	0
Do do not laden or ridden	0	1	0
Do pony or ass, laden or ridden	0	1	0
Do elephant	1	0	0
Do camel	0	4	0

SCHEDULE D.—(Section 39.)

RATES OF MOHATARFA.

House Tax.

	Rs.	As.
For a house under Rs. 50 in value	0	8
For a house from Rs. 50 to Rs. 150 in value	1	0
Do 150 to 250 do	1	8
Do 250 to 400 do	2	0
Do 400 to 600 do	3	0
Do 600 to 800 do	4	0
Do 800 to 1,000 do	5	0

Do above Rs. 1,000 at ½ per cent upon the valuation with ¼ per cent for the portion of the value in excess of Rs. 2,000, fractions of a Rupee being omitted in the resulting amount :

Other Taxes.			1st sort, Rs.	2nd sort, Rs.	3rd sort, Rs.	4th sort, Rs.
Loom tax ...	Per loom	In Towns ...	6	5	4	3
		In Kasbas ...	5	4	3	2
		In Villages ...	4	3	2	1
Shop tax.	Shops (Mandi) where all sorts of articles are sold, per shop	In Towns ...	50	40	30	20
		In Kasbas ...	30	25	20	10
		In Villages ...	20	15	12	9
	Shops in which piece goods are sold, per shop.	In Towns ...	20	15	12	8
		In Kasbas ...	15	12	10	6
		In Villages ...	12	8	6	4
	Other shops, per shop.	In Towns ...	15	12	9	6
		In Kasbas ...	12	10	7	4
		In Villages ...	9	6	4	2
Oil-mill tax. ...	Stone mills, per mill.	In Towns ...	30	20	15	10
		In Kasbas ...	20	15	10	7
		In Villages ...	15	8	6	5
	Wood mills, per mill.	In Towns ...	20	15	10	5
		In Kasbas ...	15	8	6	4
		In Villages ...	8	6	4	3

SC DULE E.—(Section 57.)

Table of Fees payable upon distraints under this Act.

Sums distrained for—	Fee Rs.	Fee As.
Under 1 Rupee	0	4
1 and under 5 Rupees	0	8
5 ,, 10 ,,	1	0
10 ,, 15 ,,	1	8
15 ,, 20 ,,	2	0
20 ,, 25 ,,	2	8
25 ,, 30 ,,	3	0
30 ,, 35 ,,	3	8
35 ,, 40 ,,	4	0
40 ,, 45 ,,	4	8
45 ,, 50 ,,	5	0
50 ,, 60 ,,	6	0
60 ,, 80 ,,	7	8
80 ,, 100 ,,	9	0
100 and above 100 ,,	10	0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

SCHEDULE F.

No. 1.

NOTICE OF DEMAND.—(Section 54.)

Take notice that the Municipal Board of demand from you the sum of due from you for the months of 18 , and that if the sum due is not paid into the Office of the Municipal Board at or if sufficient cause for the non-payment of the sum is not shown to the Municipal Board within seven days from service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

(*Signature of the President or Vice-President*).

Date

No. 2.

DISTRESS WARRANT.—(Section 54.)

To (*Here insert the name of the Officer charged with the execution of the Warrant.*)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of Rupees due for the rates (or taxes) [or rates and taxes] mentioned in the margin for the months of 18 , although the said sum has been duly demanded in writing from the said and seven days have elapsed since the service of the notice of demand : This is to command you to distrain the property of the said to the amount of the said sum of Rupees and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress ; and, if within seven days next after such distress, the said sum shall not be paid, together with such further sum as may be sufficient to defray the charges of taking, and keeping such distress, to sell the said property, and, having paid and deducted out of the proceeds of the sale the said sum of Rupees and the charges of taking, keeping, and selling such distress, to return the surplus (if any) on demand to the person whom you shall find in possession of the said property. If sufficient distress cannot be found of the property of the said you are to certify the same to us together with this Warrant.

(*Signature of the President or Vice-President.*)

DATE

No. 3.

FORM OF INVENTORY AND NOTICE—(Section 56.)

(*State particulars of Goods seized.*)

Take notice that I have this day seized the property specified in the above inventory for the sum
of Rupees due for the rates (or taxes) mentioned in the margin for the months of
18 , and that unless you pay into the Office of the Municipal Board of
the amount due, together with the costs of this distress, within seven days from the day of the date of this notice, the property will be sold.

(*Signature of the Officer executing the Warrant of Distress.*)

DATE